

Kenai Peninsula Borough
Board of Equalization
Appeal Hearing Packet

CASE NO. 2022-301

Judy Kroll

Parcel No(s): 17429116

Tuesday, May 24, 2022 at 10:00 a.m.

Betty J. Glick Assembly Chambers, Borough
Administration Building, 144 N. Binkley St., Soldotna



Office of the Borough Clerk

144 N. Binkley Street, Soldotna, Alaska 99669 • (907) 714-2160 • (907) 714-2388 Fax

Johni Blankenship, MMC
Borough Clerk

TAX ASSESSMENT APPEAL HEARING DATE

April 25, 2022

JUDY KROLL
24133 LA HERMOSA AVENUE
LAGUNA NIGUEL, CA 92677

**HEARING RESCHEDULED TO MAY 24,
2022 AT 10:00 AM**

RE: Parcel No(s): 17429116: Owner of Record and Appellant: KROLL RICHARD & JUDY
TRUSTEES OF REVOCABLE TRUST

This is to advise you that the appeal of the assessment of the above referenced property will be considered by the Board of Equalization at the hearing on **5/25/2022 at 8:00 AM**

Any additional evidence or documentation you intend to use during the hearing must be **received** by the Borough Clerk no later than 5:00 p.m. on **5/10/2022**. Your evidence may be mailed, e-mailed, hand delivered or faxed. Late filed evidence may be denied.

Resources:

The Kenai Peninsula Borough Code (pertaining to the conduct of the hearing is available at the following web address:

https://library.municode.com/ak/kenai_peninsula_borough/codes/code_of_ordinances?nodeId=TIT5REFI_CH5.12REPRPEPRTA_5.12.060BOEQPR.

An information packet is also available at:

[https://www.kpb.us/images/KPB/CLK/Board_of_Equalization/Information_Packet VALUATION A PPEAL PROCESS.pdf](https://www.kpb.us/images/KPB/CLK/Board_of_Equalization/Information_Packet_VALUATION_A_PPEAL_PROCESS.pdf).

2021 Board of Equalization training session:

http://kpb.granicus.com/MediaPlayer.php?view_id=1&clip_id=1061.

Any request for remote (video/teleconference) participation must be received by the borough clerk no later than 15 days before the hearing, unless good cause is shown for filing a late request. If your case is called and you are not available we will try reaching you at a later time and if we are still unable to reach you that day, the Board may elect to decide your case based solely on the written material you have presented.

Johni Blankenship, MMC, Borough Clerk
jblankenship@kpb.us

Tax Year 2022
Real Property Assessment Valuation Appeal
Kenai Peninsula Borough
Office of the Borough Clerk

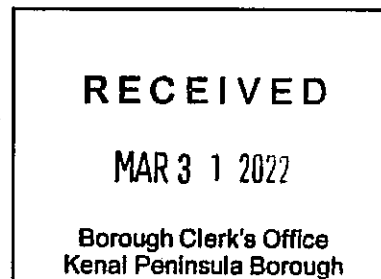
144 N. Binkley Street
Soldotna, Alaska 99669-7599

Phone: (907) 714-2160
Toll Free: 1-800-478-4441

Applications must be postmarked or received at the Office of the Borough Clerk or authorized office in Homer or Seward by: **5:00 p.m. on March 31, 2022.**

Filing Fee: Must be included with this appeal form.

For Commercial Property: Please include Attachment A



Fees Received: \$ 100
☐ Cash
☒ Check # 1135
 payable to Kenai Peninsula Borough

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

FILING FEE BASED ON TOTAL ASSESSED VALUE PER PARCEL (Each parcel/account appealed must be accompanied by a separate filing fee and form)	
Assessed Value from Assessment Notice	Filing Fee
Less than \$100,000	\$30
\$100,000 to \$499,999	<u>\$100</u>
\$500,000 to \$1,999,999	\$200
\$2,000,000 and higher	\$1,000

Per KPB 5.12.050(B), if the appeal is withdrawn before evidence is due, or if the appellant or agent of the appellant is present for the appellant's hearing before the BOE or participates telephonically pursuant to KPB 5.12.060(T) then the filing fee shall be fully refunded within 30 days after the hearing date.

Account / Parcel Number:	<u>1742 9116</u>	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	<u>RICHARD AND JUDY KROLL</u>	
Legal Description:	<u>T 6S R 13W SEC 12 SEWARD MERIDIAN 1M 0950020 KANAMAK ESTATES SUB NO 9 TRACT 1</u>	
Physical Address of Property:	<u>41125 ALAN ST</u>	

Contact information for all correspondence relating to this appeal:

Mailing Address:	<u>24122 LA HERMOSA AVE, LAGUNA NIGUEL, CA 92677</u>		
Phone (daytime):	<u>949-495-5634</u>	Phone (evening):	
Email Address:	<u>rjkroll@cox.net</u>		<input type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$290,100 Appellant's Opinion of Value: \$ _____

Year Property was Purchased: _____ Price Paid: \$ _____

Has the property been appraised by a private fee appraiser within the past 3-years? Yes ☐ No ☒

Has property been advertised FOR SALE within the past 3-years? Yes ☐ No ☒

Comparable Sales:

PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE

Appellant's Exhibits

APP 1

THE ONLY GROUNDS FOR APPEAL ARE: **UNEQUAL, EXCESSIVE, IMPROPER, OR UNDER VALUATION OF THE PROPERTY** (KPB 5.12.050 (E)). Mark reason for appeal and provide a detailed explanation below for your appeal to be valid. (Attach additional sheets as necessary)

- ☒ My property value is excessive. (Overvalued)
- ☒ My property was valued incorrectly. (Improperly)
- ☐ My property has been undervalued.
- ☒ My property value is unequal to similar properties.

The following are **NOT** grounds for appeal:

- The taxes are too high.
- The value changed too much in one year.
- You cannot afford the taxes.

You must provide specific reasons and provide evidence supporting the item checked above.

Neighboring Property structure reduced by 0.07%. See attachments of spreadsheet & diagram from KPP site. His property has more than 2x our sq. footage plus shop of 2500 sqft. See previously supplied photos & info to Steve Carmichael with last years appeal.

**** THE APPELLANT BEARS THE BURDEN OF PROOF (AS 29.45.210(b)) ****

Check the following statement that applies to your intentions:

- ☒ I intend to submit additional evidence within the required time limit of 15 days prior to the hearing date.
- ☐ My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

- ☒ I am ^{AN}the **owner of record** for the account/parcel number appealed.
- ☐ I am the **attorney for the owner of record** for the account/parcel number appealed.
- ☐ The owner of record for this account is a business, trust or other entity for which I am an **owner or officer, trustee, or otherwise authorized** to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not listed by name as the owner of record for this account, this is **REQUIRED** for confirmation of your right to appeal this account.
- ☐ The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). If you are not listed by name as the owner of record for this account, this is **REQUIRED** for confirmation of your right to appeal this account.
- ☐ I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. If you are not listed by name as the owner of record for this account, this is **REQUIRED** for confirmation of your right to appeal this account.

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.

Judy Hall
Signature of Appellant / Agent / Representative

3/29/2022
Date

Judy Keou
Printed Name of Appellant / Agent / Representative

17817

STATUTORY WARRANTY DEED

Return to:
GRANTEE

THIS INDENTURE, made this 12th day of September, 1996, by and between ROBERT B. TURKINGTON, a married man, whose address is PO Box 1274, Homer, AK 99603, Grantor, and RICHARD KROLL and JUDY KROLL, Trustees of that certain REVOCABLE TRUST dated November 30, 1995, whose address is 24122 La Hermosa, Laguna Niguel, CA 92677, Grantees, WITNESSETH:

That the said Grantor, for and in consideration of the sum of TEN DOLLARS (\$10.00) and other good and valuable consideration in hand paid, conveys and warrants to Grantees, and to Grantees' successors and assigns, the following described real property located near Homer, Alaska, to wit:

Tract One (1), KACHEMAK ESTATES NO. 9, according to Plat No. 95-20, in the Homer Recording District, Third Judicial District, State of Alaska;

SUBJECT TO all reservations, restrictions, encumbrances and easements of record or ascertainable by physical inspection, if any;

SAVE AND EXCEPT THEREFROM and reserving unto Grantor all oil, gas and mineral rights to the above described real property;

TOGETHER WITH all and singular the tenements, hereditaments and appurtenances thereunto belonging or in anywise appertaining.

TO HAVE AND TO HOLD the same with the appurtenances, unto the said Grantees and to Grantees' successors and assigns, FOREVER.

DATED this 12/12 day of September, 1996.

RBT

Robert B. Turkington
ROBERT B. TURKINGTON

STATE OF ALASKA

) ss.

THIRD JUDICIAL DISTRICT

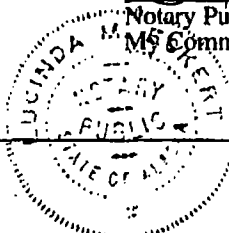
THIS IS TO CERTIFY that on this 12th day of September, 1996, before me, the undersigned, a Notary Public in and for the State of Alaska, duly commissioned and sworn as such, personally appeared ROBERT B. TURKINGTON, a married man, known to me and to me known to be the individual described in and who executed the foregoing instrument, and he acknowledged to me that he signed and sealed the same freely and voluntarily for the uses and purposes therein described.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal the day and year first hereinabove written.

C. MICHAEL HOUGH
Attorney at Law
3081 Ben Walters Lane,
Suite 2
Homer, Alaska 99603
Tel (907) 235-6194
Fax (907) 235-2420

Lucinda M. Eckert
Notary Public for Alaska

My Commission Expires: 3-5-98

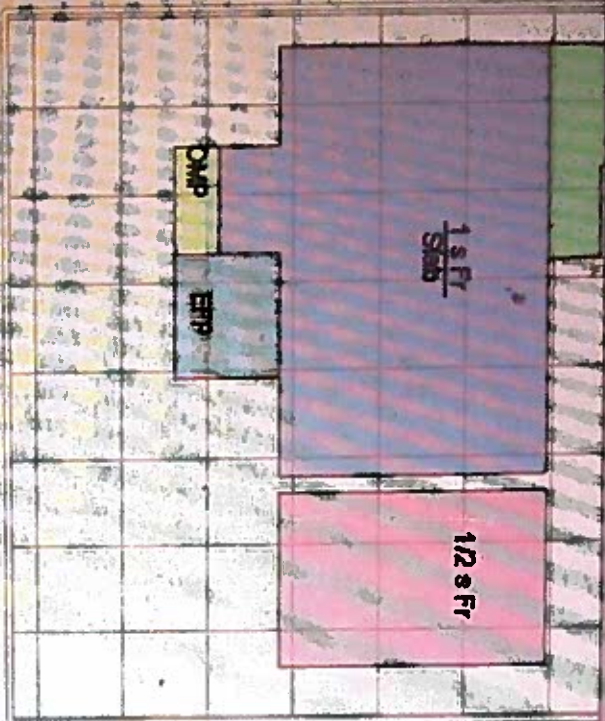


STATUTORY WARRANTY DEED

Page 1 of 1

Property Details

1.0	Floor Level	1,548	1,548	Wood frame
1.5	Floor Level	610	427	Wood frame



Address	59365 EAST END RD
Type	1 1/2 L-FRAME
Grade	A+
Year built	2000
Value	\$249,800

Sketch Legend

Total Area	2,158	1,975
------------	-------	-------

Improvements

Code	Description	Year	Building	Length	Width	Units	Unit-type	Value
SWL	Residential Sewer Water Landscaping	3000	R01	0	0	1	IT	\$10.5
DRIVE	Gravel Driveway	3000	R01	0	0	1	IT	\$2,000
MACHINE	General Purpose Bldg x Other	1998	R01	60	43	2,550	ST	\$28,700

	Land		% increase	Structures	%increase	Total	total incr 2022
Kroll	2022	\$145,400.00	2.97%	\$144,700.00	4.33%	\$290,100.00	3.64%
17429116	2021	\$141,266.00		\$138,700.00		\$279,000.00	
Morris	2022	\$87,500.00	3.06%	\$291,000.00	-0.07%	\$378,500.00	0.64%
17429115	2021	\$84,900.00		\$291,200.00		\$376,100.00	

Richard and Judy Kroll

Parcel # 17429116

Assessment Appeals Hearing May 24, 2022 at 10:00 am AKDT

Additional Evidence Submission

- 1) Copy of letter and photos sent to Assessor Tom Johnson on April 28, 2022 which included a letter to Assessor Steven Carmichael on April 22, 2021 with photos numbered 1 through 16 and detailed descriptions of each photo.
- 2) Copy of letter and photos sent to Assessor Tom Johnson on April 18, 2022. The first 2 photos will be numbered #17 and #18. The remaining eleven photos are explained briefly in the letter. Photo #18 in the lower right hand corner shows the crazy driveway approach the State of Alaska constructed which does not approach the structures at all but goes back toward the highway!

We are also enclosing the floor area printouts from the assessment Dept. of our 2 smaller structures. # 19 and #20 which constitute less than 50% of our neighbor's dwelling unit. (Parcel # 17429115)

Photo #21 depicts the outside steel structure of our neighbor's 2,158 sq ft house (parcel 17429115).

Photo # 22 depicts the 2550 sq ft steel shop structure also on the neighbor's property (parcel 17429115).

Photo # 23 depicts the weathered rough cut beetle kill spruce siding of our smaller structure (357 sq. ft). It has not been treated in over 10 years. It also depicts the lack of railing on the deck (which is true also of the larger dwelling). Finally the photo also shows a large 2.5 story house blocking a large portion of our view of the mountains. The shed roof house (parcel 17429410) built in 2018/2019 also blocks a good portion of the view of the bay & mountains from Wasabi restaurant & outside deck.

Photo #24 from assessing- sq footage of neighbor's parcel (17429115)

From: Judy Kroll judykroll@gmail.com
Subject: letter & photos from 2021 to S Carmichael
Date: April 28, 2022 at 4:57 PM
To: tjohnson@kpb.us

J

Per your telephonic request yesterday (4/27/22) attached is a copy of the letter and photos sent to Appraiser Carmichael on 4/22/2021, in connection with our previous appeal that year. Since we were outside at the time and could not meet with him personally, he asked if we had any photos of the inside of the properties that we could send to him.

As you will recall when we first spoke with you on April 6, 2022, We offered to forward to you a copy of our letter of 4/22/21 to Steve Carmichael along with the 16 photos sent to him. The letter itself describes what each of the photos depict within the 2 structures.

We were under the very distinct impression from our last conversation on 4/19/2022, that you had ALREADY accessed and viewed the enclosed copied photos, (on file with the assessor's office) as well as the Google earth photo showing the relative sizes of structure improvements on parcel 17429115 and of our parcel 17429116 —and as well as the additional photos forwarded to you on 4/18/2022.

When I spoke with you yesterday, you stated that you had been unable to access Steve Carmichael's email file for "legal reasons".

The upshot and result of Mr.Carmichael's inspection and review of the photos was a reduction in proposed tax assessment of \$287,200 to \$279,900. This was a reduction from a proposed 3.91% increase from 2020 to a 1.27% overall increase in 2021.

Our issue is the evaluation in assessment of structures with our neighbor. Our understanding from our last conversation with you is that our smallest cabin (320 sq ft) is increased by 5% because of some mysterious "multiplier" and that our larger structure/ "cottage" (625 sq ft) increased by 14%! And our neighbor's 1 1/2 story home only increased by a mere overall 2%. The Assessor's use of this magical mystical multiplier results in our immediately adjacent property, a 1 and half story radiantly heated steel home of 2,158 sq. ft, including a steel structure of some 2550 square ft being assessed at a mere 0.64% increase while our structures which combined total 982 square feet —(less than half the sq. footage of our neighbors) - being assessed at an increase of 3.64%.

Judy Kroll



2021 SC
KPB.pdf

Richard & Judy Kroll
24122 La Hermosa Ave.
Laguna Niguel, Ca 92677
949-495-5634

April 22, 2021

Steve Carmichael
Kenai Peninsula Borough
Assessing Department
144 N. Binkley St.
Soldotna, AK 99669

In response to the letter from your dept received subsequent to 4/6/21, paragraph A requests, 1 thru 9: we have none with respect to each numbered request. With respect to Paragraph B -2 the property has not been listed for sale since we acquired it. We bought it for our own enjoyment and that of our extended family and friends who have visited Homer over the years since we have owned it.

In accordance with my telephone conversation with you on April 9 wherein I indicated that although we were currently in California and would not be able to be up there in April, that nonetheless we would see if we could forward to you some photos of the interiors of the 2 cabins.

We are forwarding to you herewith by email some 16 photos of the construction of the respective cabins. Photo 1 depicts the post and beam construction (comprised of dead beetle killed spruce) and clipped roof and pony wall of the loft. Picture 2 depicts the relative size of the upper loft compared to the 16x20 ft footprint of the lower floor. Both the loft and the lower structure utilized tongue and groove pine for the flooring (unlike the larger cabin that was sheeted in plywood for the lower story).

Picture #3 depicts the pull down stairway to access the upper loft in the smaller cabin, shows the corner fiberglass shower stall in cabin 1, the small 20"apartment size gas stove, the fishnet balcony attached to the loft by 2x4s loft railing.

Picture #4 depicts the lower pine T& G floor (both upper & lower & dining table chairs) as well as fishnet & 2x4 railing.

Pic # 5 shows clipped ceiling, fishnet & loft 2x4 railing.

Pic # 6 another view of kitchen in small cabin before fiberglass corner shower stall installed. Also shows kitchen plumbing (copper) before cabinet door installed and formica counter top formed (formed formica tops are utilized in both cabins).

Pic #7 depicts the undersized water closet utilized in small cabin

Pic # 8 depicts the undersized sink for the tiny bath in smaller cabin

Pic # 9 depicts the weathering of the deck, and rough dead beetle kill siding on larger cabin, which is also of beetle killed dead spruce post, and beam construction.

Pic # 10 depicts the weathering again back in 2016 of the ramp, & siding on larger cabin (24-x24 ft footprint (inside).

Pic # 11 depicts the interior of larger cabin with formica countertop, linoleum rolled flooring (same linoleum used in bath and formica formed counter top used in bath as well)

Pic # 11 also depicts the thin 1/4" tongue & groove soft wood cabinetry made from 1/4" cedar wood.

Pic # 12 depicts a continuation of kitchen to wall and refridge and dining table. The linoleum is laid directly over the plywood flooring.

Pic # 13 depicts the relative size of upper loft (approx 2 ft past the midsection of cabin, along with fishnet restraints and 2 x4 railing for upper loft; Also depicts hardwood oak flooring in front part of the cabin (most recently showing some swelling and buckling).

Pic # 14 shows the existing stairway to upper loft and pony wall at top, with fishnet & 2x4s.

Pic # 15 shows the upper loft tongue & grove pine flooring.

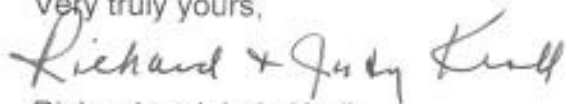
Pic #16 depicts the thin 1/4" lightweight soft tongue & grove material all cabinets in larger cabin are constructed with.

The larger cabin has a standard steel tub/shower with linoleum floor. Bathroom countertop is formica (formed).

Both cabins were plumbed with copper.

We have no problem with you peering thru the windows of the cabins if you want.

Very truly yours,


Richard and Judy Kroll



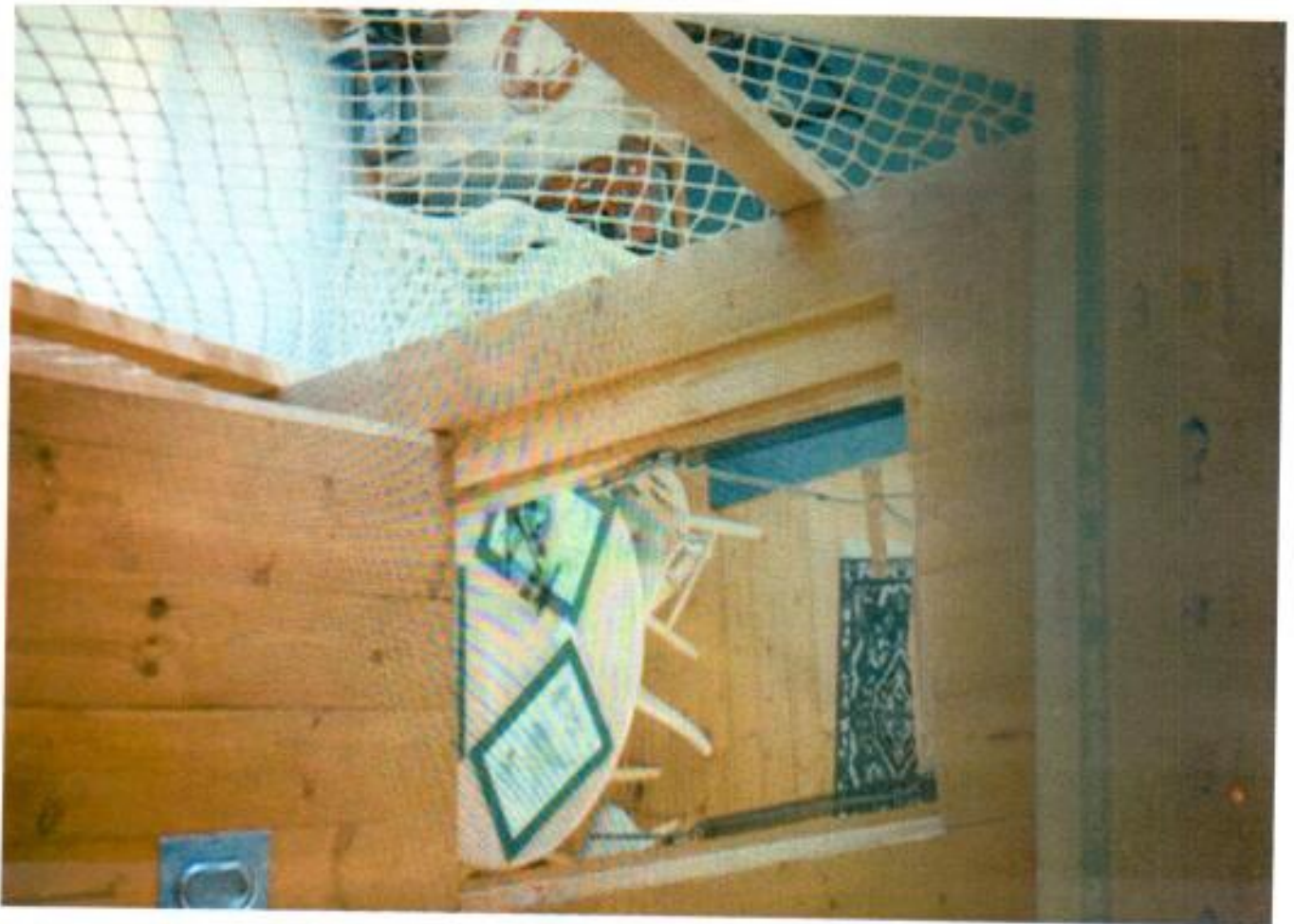
1



2



#3



#4



#5



#6



#7



#8



9



10



#11



#12



#13



#14



#15



#16

From: Judy Kroll judykroll@gmail.com
Subject:
Date: April 18, 2022 at 10:12 AM
To:

J

The 1st 2 photos are taken from google earth and shows the relative sizes of our 2 cabins (357 and 625 sq. ft, respectively) compared to the neighboring (17429115) property's 2 structures; house is 2,158 sq ft and shop is 2,550 sq ft. and driveway length. Our assessment was increased by 3.64% and neighbor's assessment was only increased by 0.64%. Our cabin were built with salvaged spruce beetle kill , as is the exterior siding. Construction was begun on our cabins in '97 and '98 respectively & are approximately 25 years old , and starting to show their weathering The cabins are accessed over a hayfield The cabins have no railing around the deck. There is no plumbed radiant heating in contrast to our neighbors steel structures.

The property was inspected just last year(2021) by Steve Carmichael (and he was sent by us 16 photos of the interior and a letter describing what each photo depicted), and the assessment was reduced from a total assessment of \$287,200 to \$279,000 or a from 3.91% increase down to a 1.27% increase from the previous year (2020),

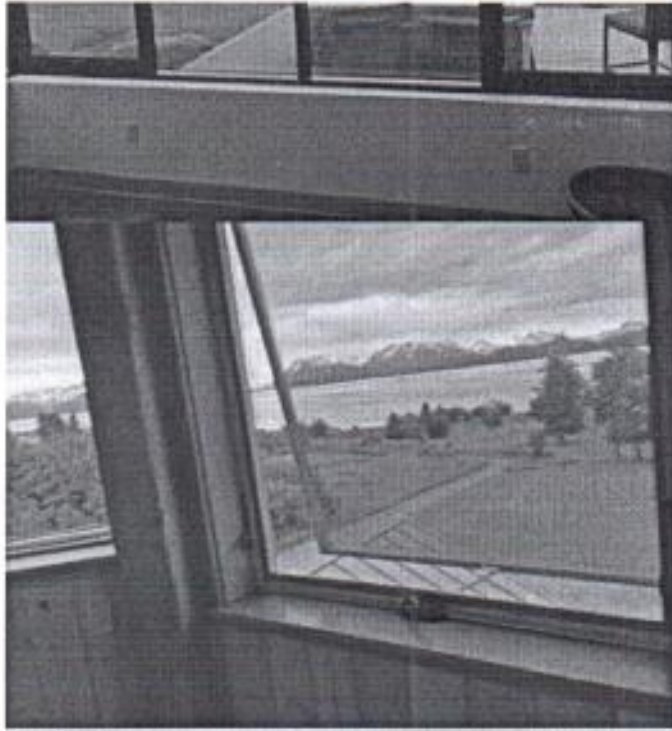
The following photos below show the gravel/crushed rock multi-vehicle pad and part of the over 600 foot length of gravel driveway of a neighboring parcel (17429119), a 3 story 3,567 sq foot luxury hardwood(with walkout basement timber frame house. Attached are also various photos of the interior (complete with spiral staircase) and widows watch atop. As indicated we had occasion to visit relatives who rented the truly amazing property which rented for \$900 night at a weekly rental last summer. Additional photos depict the railing on the outside, elaborate fine craftsmanship.

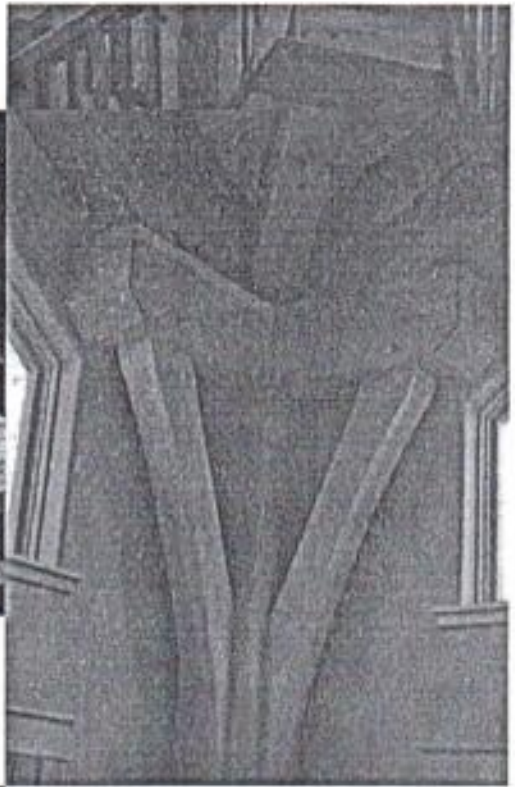
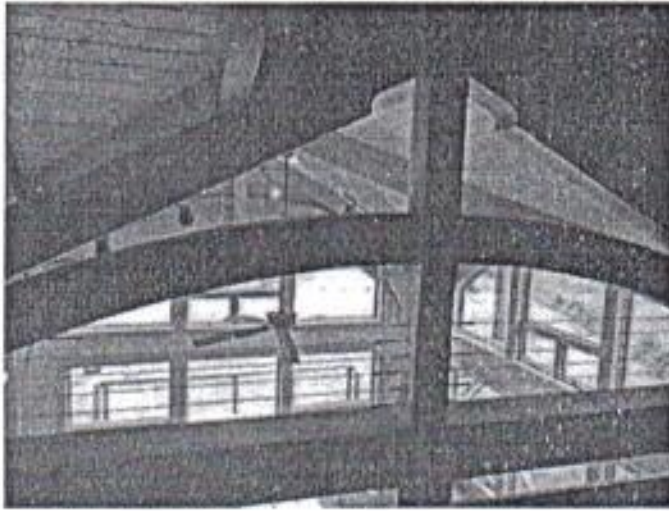
Our immediate neighbor's assessment was increased by only 0.64% this year more in keeping with our reduced assessment last year. We would be satisfied with such a reduction this year. Thank you.

Judy and Richard Kroll













Keou

File Edit View History Bookmarks Window Help

Not Secure — ak-kenal-assessment,publicaccessnow.com

View drugs & their costs a4b21130c1d9_3ec63f8.jpg Deals Click to email... new window Cardiovascula... Spring Val Check out th... a number a1...

Tue 2:19 PM

R01 R02

Property Details

Attributes Floor Areas Exterior Features

Code	Description	Gross	Finished	Construction
1.0	Floor Level	357	357	Wood frame

Scale: 5 ft

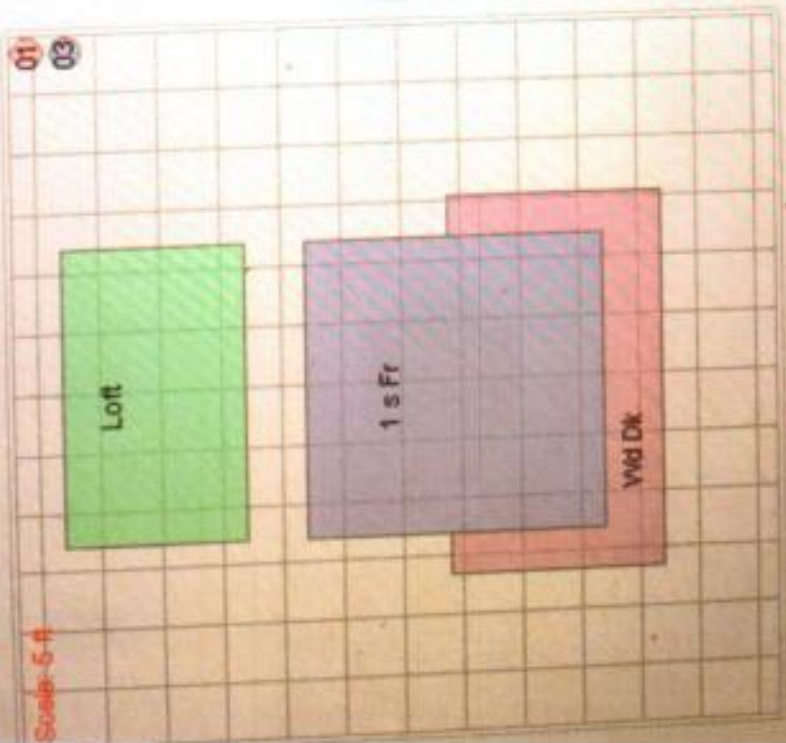
Address	41125 ALAN ST
Type	CABIN
Grade	F
Year Built	1997
Value	\$52,800

Sketch Legend

Kroll

on Details

R02



Address	41125 ALAN ST
Type	COTTAGE 1 L
Grade	F
Year Built	1998
Value	\$82,900

ch Legend

Attributes

Floor Areas

Exterior Features

Code	Description	Gross	Finished	Construction
1.0	Floor Level	625	625	Wood frame
Total Area		625	625	

#20

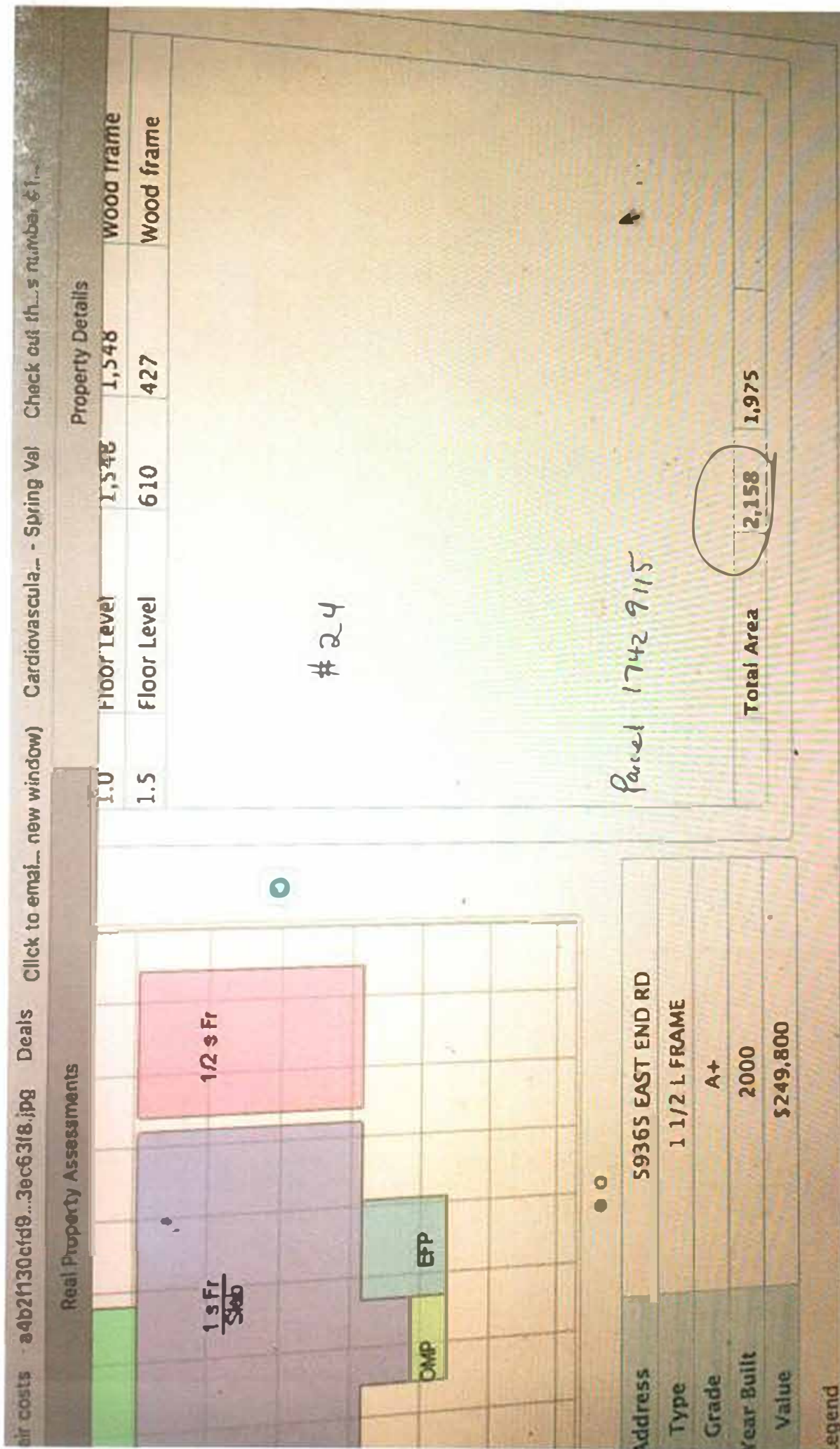


#21



#22





Code	Description	Year	Building	Length	Width	Units	Unit Type	Value
R01	Residential Sewer Water Landscaping	3000	R01	0	0	1	IT	\$10,500
R01	Gravel Driveway	3000	R01	0	0	1	IT	\$2,000
R01	General Purpose Bldg x Other	1998	R01	60	43	2,550	SF	\$28,700

**ASSESSOR'S DESCRIPTION
ANALYSIS AND RECOMMENDATION**

APPELLANT: KROLL, RICHARD & JUDY **PARCEL NUMBER:** 174-291-16

PROPERTY ADDRESS OR GENERAL LOCATION: 41125 ALAN ST., HOMER AK

LEGAL DESCRIPTION: T 6S R 13W SEC 12 Seward Meridian HM 0950020
KACHEMAK ESTATES SUB NO 9 TRACT 1

ASSESSED VALUE TOTAL: **\$290,100**

RAW LAND: \$145,400

SWL (Sewer, Water, Landscaping): \$7,000 CISTERN(\$3,000) SEPTIC TANK(\$4,000)

IMPROVEMENTS \$137,700 DRIVE(\$2,000) R01(\$82,900) R02(\$52,800)

ADDITIONS \$

OUTBUILDINGS: \$

TOTAL ABOVE GRADE FLOOR AREA: Card One **625** Sq. Ft. Card Two **357** Sq. Ft.

TOTAL FINISHED LIVING AREA: Card One **625** Sq. Ft. Card Two **357** Sq. Ft.

Card One, First Level 625 Sq. Ft.

Card One, Second Level Sq. Ft.

Card One, Basement Unfin. Sq. Ft.

Card One, Basement Finished Sq. Ft.

Card Two, First Level 357 Sq. Ft.

Card Two Second Level Sq. Ft.

Card Two, Basement Unfin. Sq. Ft.

Card Two, Basement Finished Sq. Ft.

LAND SIZE 4.10 Acres

GARAGE None

LAND USE AND GENERAL DESCRIPTION

1) Utilities

Electricity: Yes

Gas: Yes

Water: Private Cistern

Sewer: Holding Tank

2) Site Improvements:

Street: GRAVEL

3) Site Conditions

Topography: GENTLY SLOPING

Drainage: ADEQUATE

View: Excellent

Easements: Typical for the Kenai Peninsula Borough

HIGHEST AND BEST USE: As Currently Improved

ZONING: NONE

The Kenai Peninsula Borough (KPB) Assessing Department uses a Market Adjusted Cost Approach to value residential structures for assessment purposes. This Cost Approach is derived from the property description, quality, size and features and is based upon replacement cost new less depreciation (RCN-D). That value is then adjusted by a statistically tested market adjustment.

According to Property Assessment Valuation, the first step in developing a cost approach is to estimate the land value at its highest and best use. KPB does this by reviewing, analyzing and statistically testing reported land sales in a given market area. That updated land value is then combined with the value of all improvement; and the sum of the two is the assessed value. This application is in accordance with State of Alaska AS 29.45.110.

Land Comments

The subject property 4.10 acres parcel with an excellent view, electric and gas utility, gravel-maintained road, and no water and sewer utility.

A physical inspection of the land was performed on April 11th 2022 by Tom Johnson, Appraiser II and Heather Windsor, Appraiser I.

For the Homer Core Area market area (#210), 111 sales from the last three years were analyzed. The median ratio for all of the sales is 93.20% and Coefficient of Dispersion (COD) is 19.67%, all ratios are within acceptable ranges as set by International Association of Assessing Officers (IAAO). This property is being valued fairly and equitably with surrounding like-kind properties.

Ratio Sum	106.19		Excluded	0
Mean	95.66%	Earliest Sale 10/11/2018	# of Sales	111
Median	93.20%	Latest Sale 7/30/2021	Total AV \$	8,947,600
Wtd Mean	90.75%	Outlier Information	Total SP \$	9,860,075
PRD:	1.05	Range 1.5	Minimum	38.75%
COD:	19.67%	Lower Boundary 41.19%	Maximum	186.00%
St. Dev	0.2479	Upper Boundary 146.31%	Min Sale Amt \$	2,000
COV:	25.91%		Max Sale Amt \$	465,000

Improvement Comments

The subject property has 2 buildings, a 357 sq. ft. cabin and a 625 sq. ft. cottage. The cabin was built in 1997 and the cottage built in 1998 with a quality grade of Fair (F) on both buildings. Previous appeal in 2021, adjustments were made to both R01 and R02 in quality from F+ to F. Appellant has stated that there have been no improvements to structures.

The Appellants refused an interior inspection, per KPB Code 5.12.060(P) *...If appellant has refused or failed to provide the assessor or the assessor's agent full access to property or records related to assessment of the property, upon notice from the assessor to the appellant and the clerk, the appellant shall be precluded from offering evidence on the issue or issues affected by that lack of access.*

Appellants states nothing has changed since last year's appeal inspection. An exterior Appeal inspection of the property was performed by Tom Johnson, Appraiser II and Heather Windsor, Appraiser I on April 11th, 2022. After inspection and review, no changes were made to the file.

Reference

International Association of Assessing Officers. (1996). *Property Assessment Valuation Second edition*. Chicago: International Association of Assessing Officers.

RECONCILIATION AND FINAL VALUE CONCLUSION

The Assessing Department requests the Board of Equalization uphold their value recommended below based on the following findings:

1. Subject property is currently valued uniformly and equitably with the surrounding parcels.
2. The Assessing Department completed an onsite physical inspection of the subject property to ensure influences are applied correctly and uniformly to the subject property.
3. The Assessing Department uses standardized mass appraisal procedures and techniques to specify and calibrate market models which are applied uniformly to value property within the borough. The modeled values are statistically tested to ensure a level of accuracy and equity of assessment that meets the guidelines established by the Alaska Association of Assessing Officers and the International Association of Assessing Officers, and in compliance with State Statutes.
4. The Assessing Department reviewed all physical characteristics of the subject property to ensure all data was accurately captured.

ASSESSOR'S RECOMMENDATION:

APPELLANT: KROLL, RICHARD & JUDY

PARCEL NUMBER: 174-291-16

LEGAL DESCRIPTION: T 6S R 13W SEC 12 Seward Meridian HM 0950020 KACHEMAK
ESTATES SUB NO 9 TRACT 1

TOTAL: \$290,100

BOARD ACTION:

LAND: _____ IMPROVEMENTS: _____ TOTAL: _____

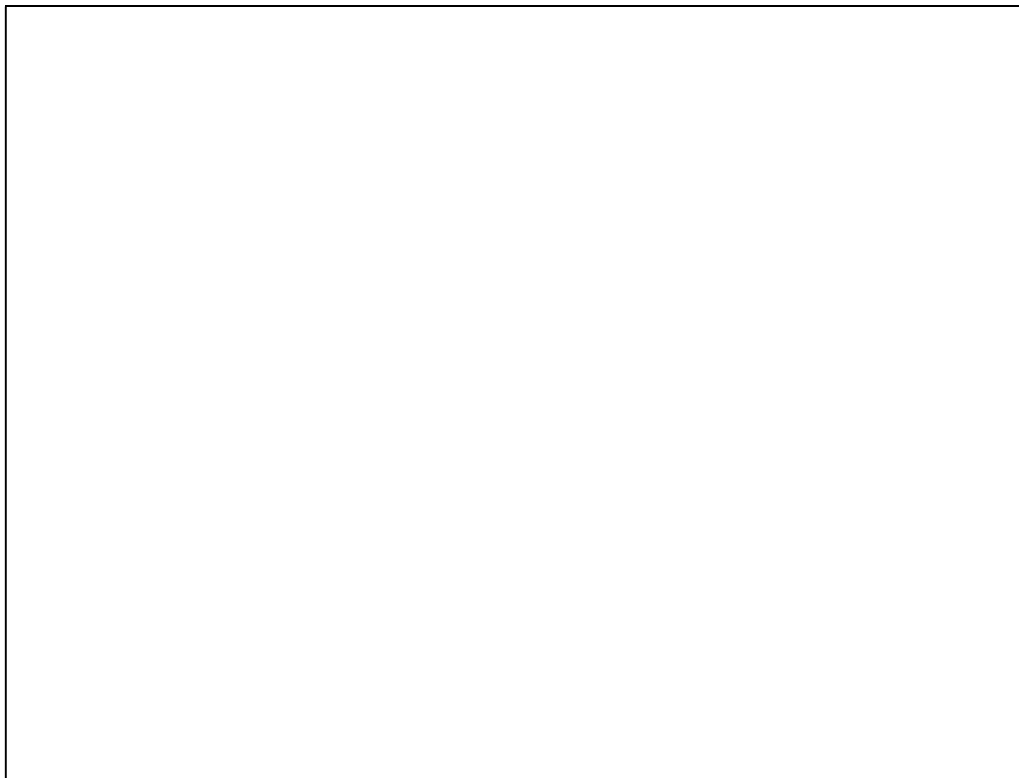
SUBJECT PHOTOS



SUBJECT PHOTOS



SUBJECT PHOTOS



SUBJECT MAP



CONTOUR MAP



NOTE:

A 20' BUILDING SET BACK SHALL EXIST ALONG ALL DEDICATED RIGHTS OF WAY UNLESS A LESSER STANDARD IS APPROVED BY RESOLUTION OF THE APPROPRIATE PLANNING COMMISSION.

NO DIRECT ACCESS TO STATE MAINTAINED RIGHTS OF WAY IS PERMITTED UNLESS APPROVED BY THE STATE OF ALASKA DEPARTMENT OF TRANSPORTATION.

NO PERMANENT STRUCTURE SHALL BE CONSTRUCTED OR PLACED WITHIN AN EASEMENT WHICH WOULD INTERFERE WITH THE ABILITY OF A UTILITY TO USE THE EASEMENT.

A TEN-FOOT UNDER-GROUND UTILITY EASEMENT IS HEREBY RESERVED ALONG EACH SIDE OF ALL LOT LINES.



(BASIS OF BEARINGS - PLAT 86-43 HRD)



PUTTER INN

ALAN DRIVE
(50' R/W)

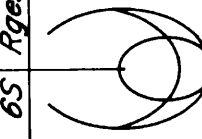
$\Delta = 3927700''$
 $R = 413.22''$
 $T = 148.16''$
 $L = 284.52''$
 $LC = 5195141'E \ 278.93'$

HOMER EAST ROAD
(60' R/W)

UNDIVIDED

TRACT 1
178,573 S.F.
4.099 AC.

Twp. 6S Rge. 13W



TRACT 2
67,929 S.F.
1.559 AC.

TRACT 3
200,309 S.F.
4.600 AC.

N 00°10'56" W 492.52'
N 00°10'56" W 28.38'
N 00°10'56" W 28.38'

S 67°00'00" W 138.78'

S 00°08'11" E 644.87'

BRUCE STREET (50' R/W)

KACHEMAK ESTATES
PLAT 86-43 HRD

95-20

RECORDED
HOMER REC. DIST
DATE 7-28-95
TIME 1:31 P.M.
REQUESTED BY: JERRY ANDERSON
ADDRESS P.O. BOX 1981
ESPANOLA, NM 87532

N 89°51'54" E 684.84'

GAIL STREET (50' R/W)

635.06'

S 89°55'23" W

KACHEMAK ESTATES

KPB FILE No. 86-149

CERTIFICATE OF OWNERSHIP

I hereby certify that I am the owner of the real property shown and described herein, and that I hereby adopt this plan of subdivision, and by my free consent dedicate all rights of way and public areas to public use, and grant all easements to the use shown.

ROBERT TURKINGTON

P.O. BOX 1274

HOMER AK 99603

NOTARY'S ACKNOWLEDGEMENT For Robert Turkington
Subscribed and sworn to before me this 7th day of July, 1995

Notary public for Alaska

My Commission Expires

SURVEYORS CERTIFICATE

I hereby certify that this survey was performed by me or under my direct supervision. I declare that the information shown herein is true and correct to the best of my knowledge and belief.

Jerry A. Anderson

7-1-95

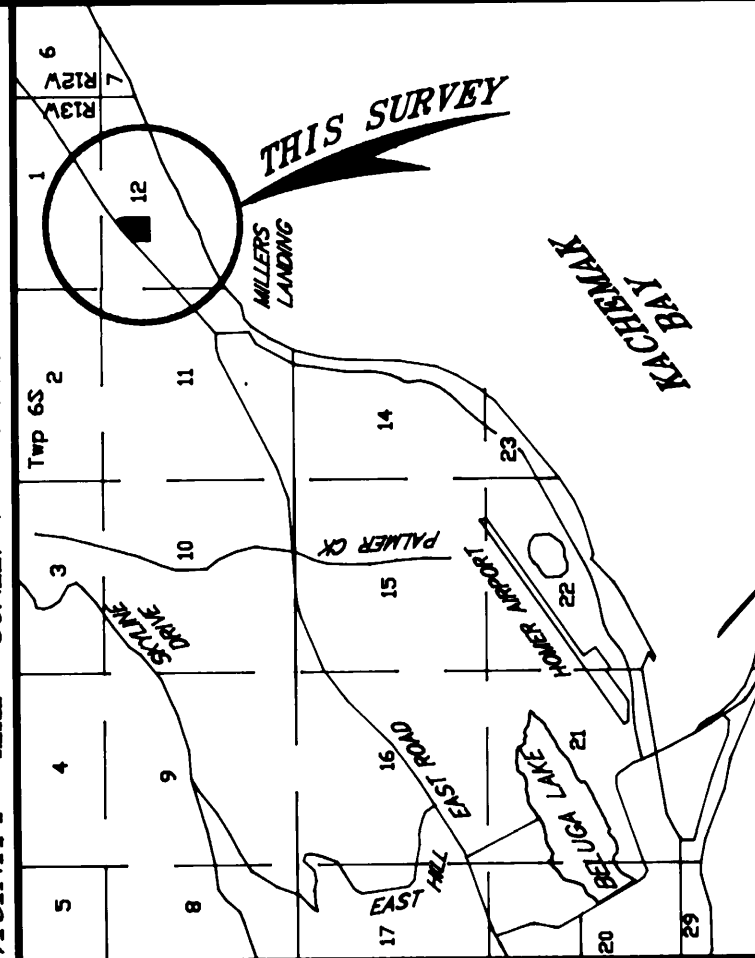
Date

PLAT APPROVAL

This plat was approved by the Kenai Peninsula Borough Planning Commission at the meeting of JUNE 5, 1996
KENAI PENINSULA BOROUGH

BY _____
Authorized Official

VICINITY MAP SCALE: 1" = 1 MILE



DATE JULY, 1995

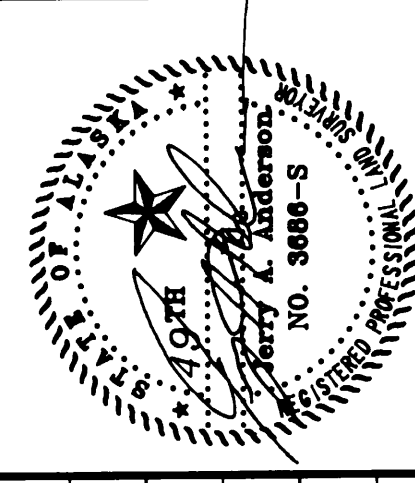
SCALE 1" = 80'

GRID No. AR-70

FLD. BK. No. 172 & 400

DISK No. C.1.2

JOB No. 1808

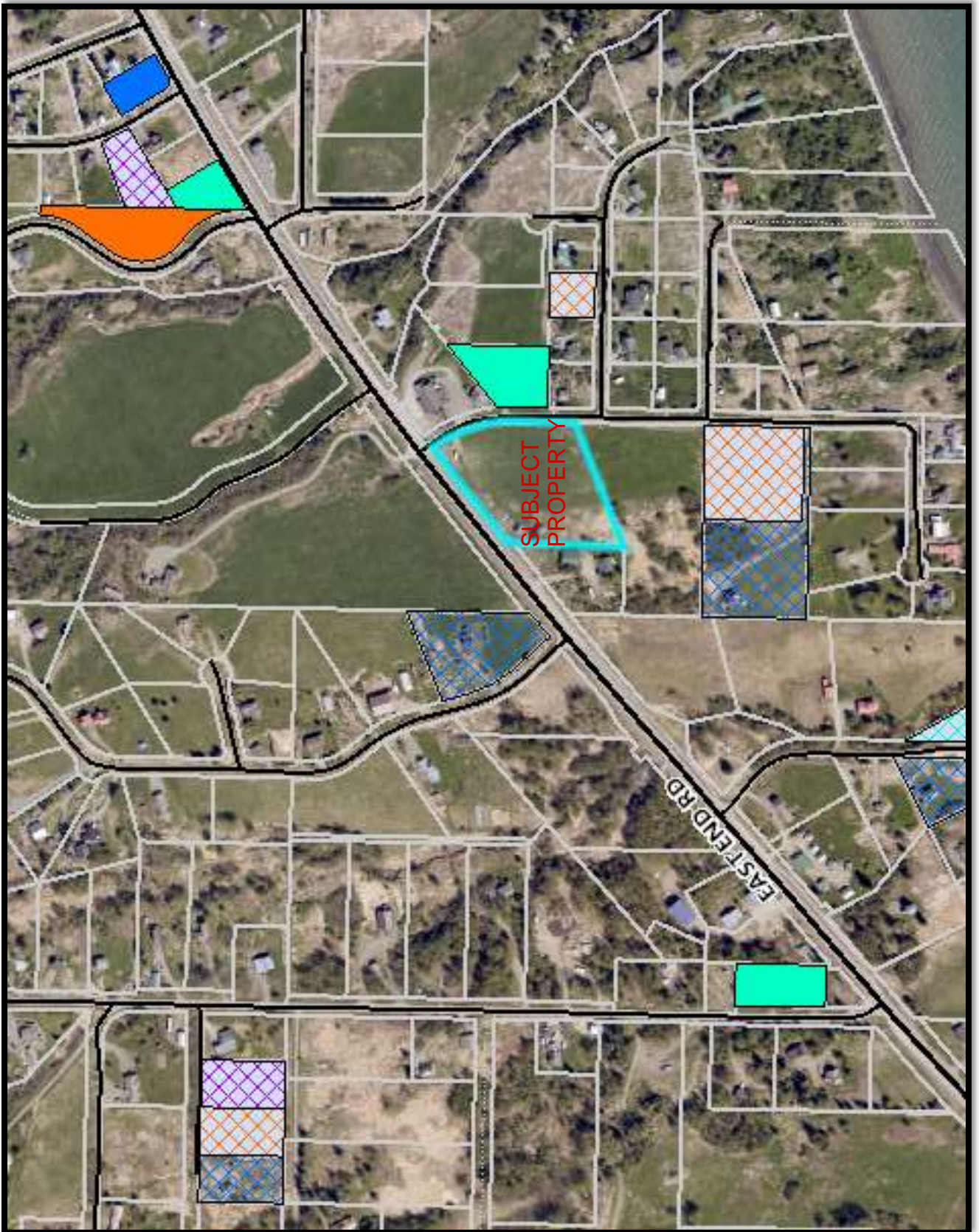


KACHEMAK ESTATES No. 9

A SUBDIVISION OF A 10.26 ACRE PARCEL INTO 3 LOTS
WITHIN THE NW-1/4, Sec. 12, Twp. 6S, Rge. 13W, S.M.
KENAI PENINSULA BOROUGH
CONTAINING 10.257 ACRES

JERRY ANDERSON
PROFESSIONAL LAND SURVEYOR
(505) 747-1025
BOX 1981, ESPANOLA NM 87532

SALES AREA MAP





KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

174-291-16
Card R01

Assessor's Exhibits

Isrn: 60308

41125 ALAN ST

ADMINISTRATIVE INFORMATION
Neighborhood:
P 210 Homer - Core Area
Property Class:
122 Residential Cabins 2-4

LEGAL DESCRIPTION:
T 6S R 13W SEC 12 Seward Meridian HM 0950020 KACHEMAK
ESTATES SUB NO 9 TRACT 1

ACRES: 4.10

PRIMARY OWNER

KROLL RICHARD & JUDY TRUSTEES OF REVOCABLE TRUST
24122 LA HERMOSA AVE
LAGUNA NIGUEL, CA 92677-2229

TAG:
80 - KACHEMAK

Residential Cabins 2-4

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2017	2018	2019	2020	2021	Worksheet
Land	118,400	127,500	139,800	139,800	141,200	145,400
Improvements	142,000	122,300	120,900	136,600	138,700	144,700
Total	260,400	249,800	260,700	276,400	279,900	290,100

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Residential City/Residential	49 User Definable Land Formula		4.10	18,659	18,659	76,500	A View Excellent	100	76,500	145,400
							X Elec Yes			
							P Gas Yes			
							S Gravel Main			
							J P/Water No	-5	-3,825	
							M P/Sewer No	-5	-3,825	
ASSESSED LAND VALUE (Rounded) :									68,850	145,400

MEMOS

Building Notes
BA 04/05 C1 OBS FOR UNFIN TRIM WK OUTSIDE & EST UNFIN TRIM
INSIDE C2 OBS REFLECTS COST TO CURE FOUND & 2 OBS
FUNCTIONAL OBSOLEANCE FOR PULL DOWN ACCESS TO LOFT
04/07 DW CONVERTED FROM DESK.SMALL SHED DORMER NV ON LOFT
04/16 SF R02 TIMBER FRAME CONST.-2% TO FIX DECK SUPPORTS
05/17 TB R01 & R02 CHANGED EFF YR -1 EXT INSP ONLY NO OTHER CHG
OBSERVED
Additional memos on file.

LAND INFLUENCES									
Community	Y	N	View	N	L	G	E	Street Access	
Gas			CCRs		Airstrip			Paved	Grv Maint
Electric			HOA		For Sale			PLAT	TRAIL
Public H2O			Hwy Fnt		Ag Right				WATERFRONT
Public Sewer			Easement		Other			Ocean	River
LAND TYPE	RR#20		OTHER:					Pond	Dedicated
TOPO	Steep		Ravine	Other				Wetlands	Boat Launch

Additional memos on file.

ORIGINAL

PHYSICAL CHARACTERISTICS

Style: COTTAGE
Occupancy: Single Family
Story Height: 1.0
Finished Area: 625
Attic: None

ROOFING

Material: Metal
Type: Gable
Framing: Std for class
Pitch: Medium 5/12 to 8/12

FOUNDATION

Footing: Piers
Walls: Piers-no wall

DORMERS

None

FLOORING

1.0 Plywd sub Base Allowance

EXTERIOR COVER

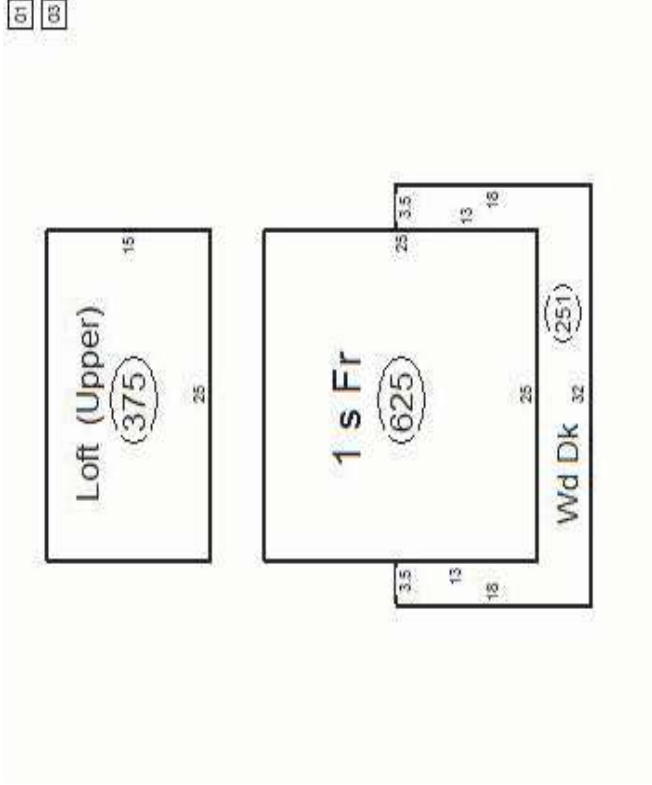
1.0 Wood siding

INTERIOR WALLS

1.0 Normal for Class

HEATING AND PLUMBING

Primary Heat: Space heater
2-Fixt.Baths: 0 0 Kit sink: 1 1
3-Fixt.Baths: 1 3 Water Htr: 1 1
4-Fixt.Baths: 0 0 Extra fix: 0
5-Fixt.Baths: 0 0 TOTAL fix: 5



Construction BaseArea floor FinArea Value
Wood Frame 625 1.0 625 55,030

TOTAL BASE 55,030

INTERIOR

Frame/Siding/Roof/Dorme 1,380
Loft/Cathedral 6480
Interior finish 0
Basement finish 0
Heating -1,610
Plumbing 3,120
Fireplaces/woodstoves 0
Other (Ex.Liv, AC, Attic, ...) 0

TOTAL INT 9,370

EXT FEATURES

Description 1 WDDK 2,610
GARAGES
Att Garage 0
Att Carport 0
Bsmt Garage: 0
Ext Features 2,610

TOTAL GAR/EXT FEAT 2,610

Quality Class/Grade F .90

GRADE ADJUSTED VALUE (rounded) 60,310

SUMMARY OF IMPROVEMENTS

Improvement	Story or Ht	Grade	Yr.Blt.	Eff Const	Count	Base Rate	Adj Rate	W	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	RDF Adj	Loc %	Value	
D DWELL	1.0	F	1998	2000		0.00	0.00	0	0	0	60,310	23	0	0	100	186	9%	82,900
01 SWL	0.00	Avg	3000	3000		0.00	0.00	0	0	1	7,000	0	0	0	0	100	7,000	
03 DRIVE	0.00	Avg	3000	3000		2,000.00	2,000.00	0	0	1	2,000	0	0	0	0	100	2,000	
TOTAL IMPROVEMENT VALUE (for this card)																		
91,900																		

TOTAL IMPROVEMENT VALUE (for this card) 91,900



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

174-291-16
Card R02

Assessor's Exhibits

Isrn: 60308

41125 ALAN ST

ADMINISTRATIVE INFORMATION
Neighborhood:
T 210 Homer - Core Area
Property Class:
122 Residential Cabins 2-4

LEGAL DESCRIPTION:
T 6S R 13W SEC 12 Seward Meridian HM 0950020 KACHEMAK ESTATES SUB NO 9 TRACT 1

ACRES: 4.10

PRIMARY OWNER

KROLL RICHARD & JUDY TRUSTEES OF REVOCABLE TRUST
24122 LA HERMOSA AVE
LAGUNA NIGUEL, CA 92677-2229

TAG:
80 - KACHEMAK

Residential Cabins 2-4

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2017	2018	2019	2020	2021	Worksheet
Land	118,400	127,500	139,800	139,800	141,200	145,400
Improvements	142,000	122,300	120,900	136,600	138,700	144,700
Total	260,400	249,800	260,700	276,400	279,900	290,100

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Residential City/Residential	49 User Definable Land Formula		4.10	18,659	18,659	76,500	A View Excellent	100	76,500	145,400
							X Elec Yes			
							P Gas Yes			
							S Gravel Main			
							J P/Water No	-5	-3,825	
							M P/Sewer No	-5	-3,825	
ASSESSED LAND VALUE (Rounded) :									68,850	145,400

MEMOS

Building Notes
BA 04/05 C1 OBS FOR UNFIN TRIM WK OUTSIDE & EST UNFIN TRIM INSIDE C2 OBS REFLECTS COST TO CURE FOUND & 2 OBS
FUNCTIONAL OBSOLEANCE FOR PULL DOWN ACCESS TO LOFT
04/07 DW CONVERTED FROM DESK.SMALL SHED DORMER NV ON LOFT
04/16 SF R02 TIMBER FRAME CONST.-2% TO FIX DECK SUPPORTS
05/17 TB R01 & R02 CHANGED EFF YR -1 EXT INSP ONLY NO OTHER CHG OBSERVED
Additional memos on file.

LAND INFLUENCES									
Community	Y	N	View	N	L	G	E	Street Access	
Gas			CCRs		Airstrip			Paved	Grv Maint
Electric			HOA		For Sale			PLAT	TRAIL
Public H2O			Hwy Fnt		Ag Right				WATERFRONT
Public Sewer			Easement		Other			Ocean	River
LAND TYPE	RR#20		OTHER:					Pond	Dedicated
TOPO	Steep		Ravine	Other				Wetlands	Boat Launch

Additional memos on file.

ORIGINAL

PHYSICAL CHARACTERISTICS

Style: CABIN
Occupancy: Single Family
Story Height: 1.0
Finished Area: 357
Attic: None

ROOFING

Material: Metal
Type: Gable
Framing: Std for class
Pitch: Medium 5/12 to 8/12

FOUNDATION

Footing: Piers
Walls: Piers-no wall

DORMERS

None

FLOORING

1.0 Plywd sub Base Allowance

EXTERIOR COVER

1.0 Wood siding

INTERIOR WALLS

1.0 Normal for Class

HEATING AND PLUMBING

Primary Heat: Space heater
2-Fixt.Baths: 0 0 Kit sink: 1 1
3-Fixt.Baths: 1 3 Water Htr: 1 1
4-Fixt.Baths: 0 0 Extra fix: 0
5-Fixt.Baths: 0 0 TOTAL fix: 5

Construction BaseArea floor FinArea Value
Wood Frame 357 1.0 357 35,030

TOTAL BASE		35,030
INTERIOR	Frame/Siding/Roof/Dorme	790
	Loft/Cathedral	4410
	Interior finish	0
	Basement finish	0
	Heating	-920
	Plumbing	3,120
	Fireplaces/woodstoves	0
	Other (Ex.Liv, AC, Attic, ...)	0
	TOTAL INT	7,400

EXT FEATURES

Description
1 WDDK
2,080
GARAGES
Att Garage 0
Att Carport 0
Bsmt Garage: 0
Ext Features 2,080

TOTAL GAR/EXT FEAT 2,080

Quality Class/Grade

GRADE ADJUSTED VALUE (rounded) 40,060

SUMMARY OF IMPROVEMENTS

Improvement		Story or Ht	Grade	Yr.Blt.	Eff Const	Count	Base Rate	Adj Rate	W	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	Loc Adj	% Comp	Value	
D	DWELL	1.0	F	1997	2000	0.00	0.00	0.00	0	0	0	40,060	23	0	0	100	182	94	52,800
TOTAL IMPROVEMENT VALUE (for this card)																			52,800

SPECIAL FEATURES

Description

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

Parcel # 174-291-16 Cd # 1 of 2 InspDate 4/11/22 Appraiser J/HW

STR. OVERRIDE VALUE

Redraw: Y (N) Reinspect: Y (N) Yr. Supp. Roll: Y (N) Insp Reason: B

Property Class			Occupancy			Type:	Cottage		
VA 100	Condo 140	Single Family	<input checked="" type="checkbox"/> Condo			Material:	Quality:		
VA(Lnd Imp)105	AB 190	Duplex	Townhouse			Frame	<input checked="" type="checkbox"/>	Cabin	G
RS 110	CM VC 300	Triplex				Log		P	VG
RS 112	CM(LndImp) 305	4-6 Family	Yr Blt	1998		Mas		L	EX
RC 120	CM 350	Multi-family	Eff Yr	2000				F	HVI
MH 130	LH VA 600	Other	Pct.Comp.	96				AV	HVII
MH (only) 131	LH (LndImp) 605	Extra Living Units							
MH 132	Other 122	<input checked="" type="checkbox"/> Designed	Converted						

Foundation		Roof		Roof Material		Heat		Plumbing	
Footings	Type	Built up	Hot Water	kitchen	water htr				
Normal for class	Gable	<input checked="" type="checkbox"/> CompSh to 235	No Heat	2-fix	4-fixture				
Piers - no wall	<input checked="" type="checkbox"/> Gambrel	CompSh 240-260	Radiant Ceiling	3-fix	5-fixture				
Mono slab	Flat or Shed	Comp Roll	Radiant Floor	Extra fixtures					
None	A-Frame	Metal	<input checked="" type="checkbox"/> Electric BB	No Plumbing					
Foundation Walls	Complex	Other	Forced Air	Special Features					
Formed Concrete		Shake-sh med	Space Heater	<input checked="" type="checkbox"/>	Elevator (Stops)				
Piers - no wall	<input checked="" type="checkbox"/> Pitch	Wood shingles			Sauna Bath (Interior)				
Chemonite	Low to 4/12	Features - Basement & Monitor		Whirlpool					
Cinder block	Med 5/12 - 8/12	<input checked="" type="checkbox"/> Bsm Garage	1C	2C	3C	Fireplaces			
Mono slab - no wall	High 9/12 & up	Egress Win #	Monitor		Fireplace M G				
None		MH Found. (Lin Fl)	ELEV		Wood Stove				

EXTERIOR DETAIL										INTERIOR DETAIL									
Ext. Cover	1	1.5	1.75	2	A	Dormers:	Floor Type	1	1.5	1.75	2	A	Interior Walls	1	1.5	1.75	2	A	
None						Shed	Plywood (OWJ)	<input checked="" type="checkbox"/>					Norm. for class	<input checked="" type="checkbox"/>					
Alum or Steel						Gable	Slab						None						
Board & Batten							Other						Log						
Log Rustic						Electricity:	Finish	1	1.5	1.75	2	A	Panel A G						
Log Solid						None	None						Plywood						
Plywood (OSB)						Basement:	Base Allowance	<input checked="" type="checkbox"/>					Sheetrock						
Stucco							Concrete						Ceiling Finish	1	1.5	1.75	2	A	
T1-11 Economy						Wall	Carpet						Norm. for class	<input checked="" type="checkbox"/>					
Vinyl							Ceramic Tile						Suspended						
Wood	<input checked="" type="checkbox"/>					Cove	Vinyl						Acoustic Tile						
Masonry Veneer							Hard Wood						Plywood						
Hardi-Plank							Pergo or Equal						Sheetrock						
													Wood						

SWL			LAND INFLUENCES										Same		
Cistern	<input checked="" type="checkbox"/> Private Septic		Community	Y	N	View	N	L	G	E	Street Access				
Septic(3-4plex)	Sand Point		Gas			CCRs		Airstrip			Paved	Grv Maint	Grv Unmain		
Crib	Spring		Electric			Ag Rights					PLAT		Limited / NA		
Septic (dup)	Private Water		Public H2O								Water Front				
	Sep(Holding)Tk	<input checked="" type="checkbox"/>	Public Sewer			Easement*		Other*			Ocean	River	Lake		
LT#	RC#2	RR#20	Other#	TOPO	Steep	Ravine	Other	Wetlands			Pond	Dedicated	BOAT Launch		

LAND NOTES:

ADDITIONS / STAND ALONE STRUCTURES									
Code	Qual	Yr Blt	Eff Yr	Roof Mat.	Heat	Ext Cover	Size	Value	

DELETE ALL EXISTING OUTBUILDINGS? ☒ Y ☐ N

Code	Qual	Yr Blt	Eff Yr	Size	Value	Features
Drive	<input checked="" type="checkbox"/>					

NOTES:

No changes made

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

Size Ranges	Cabin = 0 - 500 s.f.		Cottage = 501 - 800 s.f.		Res. = 801 - Infinity	
	mean = 70%		mean = 100%		mean = 135%	
QUALITY	LOW 65 - 75%	FAIR 80 - 90%	AVERAGE 95 - 105%	GOOD 110 - 120%	VERY GOOD 125 - 145%	EXCELLENT 150 - 180%
FLOOR COVER	NONE or low grade on subfloor (no padding, etc)	Below average grade covering on subfloor	Average builder-grade floor covering	10 - 20% above average grade floor covering	Very Good, upper-end floor coverings throughout	Excellent high-quality throughout
CABINETS & COUNTER TOPS	NONE or low grade (may be owner-built)	Below average commercial type	Average builder-grade	Upper end builder-grade quality (double vanities, etc)	Very Good cabinets and countertops (double vanities, etc)	Excellent high-quality throughout
KITCHEN APPLIANCES	NONE or low grade ROV only (no dishwasher, etc)	Below average builder-grade package	Average builder-grade package	Upper end builder-grade package	Very Good, high quality appliance package	Excellent high-quality throughout
FIXTURES Plumbing/Lighting	NONE or low grade	Lower grade commercial type fixtures	Builder-grade stock item fixtures	Above average quality doors and wood trim	Very Good quality custom doors and sculptured good wood trim	Excellent high-quality, exotic woods Hand-finished unique designs
INTERIOR Door/Window Trim	NONE, owner-built or photo finish	Mahogany doors and photo finish trim	Average wood doors and trim	210 200 190	240 230 220	290 270 250
INTERIOR Partition Walls	NONE or Plywood/OSB	Below average paneling / sheetrock	Textured sheetrock and/or average paneling	Textured sheetrock with good quality wallpaper and/or wood paneling	High quality wallpaper, wood paneling and/or wainscoting, etc	Excellent high quality wallpaper, wood paneling and/or wainscoting, etc
CEILING	NONE, Plywood/OSB or below 8' height	Acoustic tile or sheetrock and full 8' ceiling height	Textured sheetrock & standard 8' ceiling height	Textured sheetrock 9' or 10' ceiling height Vaulted or cathedral ceiling	Same as before but may include good wood paneling on open-beam ceiling	Same as before but may be unique in design, detail and effect
WINDOW FENESTRATION	Minimal single-pane low grade sliders or non-opening	Smaller than average sliding or crank-out w/storm windows	Ample average quality sliding or crank-out thermo pane	Good quality, larger than average Some round, half-round, octagon, etc	Abundant Very Good quality windows (Low "E" reflective, etc)	Same as before but may be unique in design, detail and effect
OVERALL WORKMANSHIP	Low cost, poor quality workmanship and design. Below minimum standard. No design or detail	Below average workmanship but meets minimum standards 2 X 4 construction Minimal design	Average workmanship, meets or exceeds minimum standard, 2 X 6 construction	Above average workmanship with some attention to design and detail 2 X 6 construction Energy Eff. Package	Very Good workmanship Good attention to interior refinements and detail, exterior has some custom design and ornamentation	Excellent high quality workmanship, finishes and appointments and attention to detail Unique in design, etc

Completion Estimate		%	Total
Plans Permits & Surveying	2	2	2
Water/Sewer Rough-in	2	2	4
Excavation, Forms & Backfill	2	2	6
Foundation	8	8	14
Rough Framing	21	21	35
Windows & Exterior Doors	0	2	37
Roof Cover	3	3	40
Plumbing Rough-in	4	4	44
Insulation	1	1	45
Electrical Rough-in	6	6	51
Heating	3	5	56
Exterior Cover & Paint	1	6	62
Int. Drywall, Tape & Texture	8	8	70
Int. Cabinets, Doors, Trim Etc.	13	13	83
Plumbing Fixtures	5	5	88
Floor Covers	3	3	91
Built in Appliances	3	3	94
Light Fixtures & Finish Hardware	2	2	96
Painting & Decorating	4	4	100
Total Completion	96		

QUALITY			
CBN -	70% of P	G-	110%
CBN	80% of P	G	115%
CBN +	90% of P	G+	120%
P-	< 40%	VG-	125%
P	50%	VG	135%
P+	60%	VG+	145%
L-	65%	EX-	150%
L	70%	EX	165%
L+	75%	EX+	180%
F-	80%	HVI-	185
F	85%	HVI	190%
F+	90%	HVI+	195%
A-	95%	HVII	200%+
A	100%		
A+	105%		

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

Parcel # 174-291-16 Cd # 2 of 2 InspDate 4/11/22 Appraiser TS/4W

STR. OVERRIDE VALUE

Redraw: Y N Reinspect: Y N Yr. Supp. Roll: Y N Insp Reason: B

Property Class			Occupancy			Type:	cabin		
VA 100	Condo 140	Single Family	<input checked="" type="checkbox"/>	Condo		Material:	Quality:		
VA(Lnd Imp)105	AB 190	Duplex		Townhouse		Frame	<input checked="" type="checkbox"/>	Cabin	G
RS 110	CM VC 300	Triplex				Log		P	VG
RS 112	CM(LndImp) 305	4-6 Family		Yr Blt	1997	Mas		L	EX
RC 120	CM 350	Multi-family		Eff Yr	2000			F	HVI
MH 130	LH VA 600	Other		Pct.Comp.	94			AV	HVII
MH (only) 131	LH (LndImp) 605	Extra Living Units							
MH 132	Other 122	<input checked="" type="checkbox"/>	Designed	Converted					

Foundation		Roof		Roof Material		Heat		Plumbing		
Footings		Type		Built up		Hot Water		kitchen	water htr	
Normal for class		Gable	<input checked="" type="checkbox"/>	CompSh to 235		No Heat		2-fix	4-fixture	
Piers - no wall		<input checked="" type="checkbox"/>	Gambrel	CompSh 240-260		Radiant Ceiling		3-fix	5-fixture	
Mono slab			Flat or Shed	Comp Roll		Radiant Floor		Extra fixtures		
None			A-Frame	Metal		<input checked="" type="checkbox"/>	Electric BB	No Plumbing		
Foundation Walls			Complex	Other		Forced Air		Special Features		
Formed Concrete				Shake-sh med		Space Heater		<input checked="" type="checkbox"/>	Elevator (Stops)	
Piers - no wall		<input checked="" type="checkbox"/>	Pitch	Wood shingles				Sauna Bath (Interior)		
Chemonite			Low to 4/12	Features - Basement & Monitor						Whirlpool
Cinder block			Med 5/12 - 8/12	<input checked="" type="checkbox"/>	Bsmt Garage	1C	2C	3C	Fireplaces	
Mono slab - no wall			High 9/12 & up		Egress Win #	Monitor		Fireplace M G		
None					MH Found. (Lin Ft)	ELEV		Wood Stove		

EXTERIOR DETAIL										INTERIOR DETAIL									
Ext. Cover	1	1.5	1.75	2	A	Dormers:	Floor Type	1	1.5	1.75	2	A	Interior Walls	1	1.5	1.75	2	A	
None						Shed	Plywood (OWJ)	<input checked="" type="checkbox"/>					Norm. for class	<input checked="" type="checkbox"/>					
Alum or Steel						Gable	Slab						None						
Board & Batten							Other						Log						
Log Rustic						Electricity:	Finish	1	1.5	1.75	2	A	Panel A G						
Log Solid						None	None						Plywood						
Plywood (OSB)						Basement:	Base Allowance	<input checked="" type="checkbox"/>					Sheetrock						
Stucco						Wall	Concrete						Celling Finish	1	1.5	1.75	2	A	
T1-11 Economy							Carpet						Norm. for class	<input checked="" type="checkbox"/>					
Vinyl							Ceramic Tile						Suspended						
Wood	<input checked="" type="checkbox"/>					Cover	Vinyl						Acoustic Tile						
Masonry Veneer							Hard Wood						Plywood						
Hardi-Plank							Pergo or Equal						Sheetrock						
													Wood						

SWL			LAND INFLUENCES										Same		
Cistern		Private Septic	Community	Y	N	View	N	L	G	E	Street Access				
Septic(3-4plex)		Sand Point	Gas			CCRs		Airstrip			Paved	Grv Maint	Grv Unmain		
Crib		Spring	Electric			HQA		AR Rights			PLAT		Limited / NA		
Septic (dup)		Private Water	Public H2O								Water Front				
		Sep(Holding)Tk	Public Sewer			Easement*		Other*			Ocean	River	Lake		
LT#	RC#2	RR#20	Other#	TOPO	Steep	Ravine	Other	Wetlands			Pond	Dedicated	BOAT Launch		

LAND NOTES:

ADDITIONS / STAND ALONE STRUCTURES									
Code	Qual	Yr Blt	Eff Yr	Roof Mat.	Heat	Ext Cover	Size	Value	

DELETE ALL EXISTING OUTBUILDINGS? Y N									
Code	Qual	Yr Blt	Eff Yr	Size	Value	Features			
Drive	<input checked="" type="checkbox"/>								

NOTES:

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

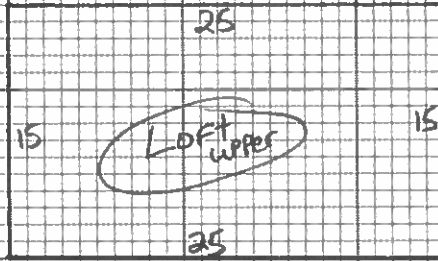
Size Ranges	Cabin = 0 - 500 s.f.			Cottage = 501 - 800 s.f.			Res. = 801 - Infinity		
	mean = 70%			mean = 100%			mean = 135%		
	LOW 65 - 75%	#	FAIR 80 - 90%	AVERAGE 95 - 105%	GOOD 110 - 120%	VERY GOOD 125 - 145%	EXCELLENT 150 - 180%	#	#
QUALITY									
FLOOR COVER	NONE or low grade on subfloor (no padding, etc)	2.25 2.10 1.95	Below average grade covering on Subfloor	Average builder-grade floor covering	10 -20% above average grade floor covering	Very Good, upper-end floor coverings throughout	Excellent high-quality throughout	4.35 4.05 3.75	5.40 4.95 4.50
CABINETS & COUNTER TOPS	NONE or low grade (may be owner-built)	3.00 2.80 2.60	Below average commercial type	Average builder-grade	Upper end builder-grade quality (double vanities, etc)	Very Good cabinets and countertops (double vanities, etc)	Excellent high-quality throughout	5.80 5.40 5.00	7.20 6.60 6.00
KITCHEN APPLIANCES	NONE or low grade ROV only (no dishwasher, etc)	2.25 2.10 1.95	Below average builder-grade package	Average builder-grade package	Upper end builder-grade package	Very Good, high quality appliance package	Excellent high-quality throughout	4.35 4.05 3.75	5.40 4.95 4.50
FIXTURES Plumbing/Lighting	NONE or low grade	2.25 2.10 1.95	Lower grade commercial type fixtures	Builder-grade stock item fixtures	Above average quality doors and wood trim	Very Good quality custom doors and sculptured good wood trim	Excellent high-quality exotic woods, Hand-finished unique designs	4.35 4.05 3.75	5.40 4.95 4.50
INTERIOR Door/Window Trim	NONE, owner-built or photo finish	1.50 1.40 1.30	Mahogany doors and photo finish trim	Average wood doors and trim	Textured sheetrock with good quality wallpaper and/or wood paneling	High quality wallpaper, wood paneling and/or wainscoting, etc	Excellent high quality wallpaper, wood paneling and/or wainscoting, etc	14.5 13.5 12.5	18.0 16.5 15.0
INTERIOR Partition Walls	NONE or Plywood/OSB	7.50 7.00 6.50	Below average paneling / sheetrock	Textured sheetrock and/or average paneling	Textured sheetrock with good quality wallpaper and/or wood paneling	Same as before but may include good wood paneling on open-beam ceiling	Same as before but may be unique in design, detail and effect	7.25 6.75 6.25	9.00 8.25 7.50
CEILING	NONE, Plywood/OSB or below 8' height	3.75 3.50 3.25	Acoustic tile or sheetrock and full 8' ceiling height	Textured sheetrock & standard 8' ceiling height	Textured sheetrock 9' or 10' ceiling height, Vaulted or cathedral ceiling	Abundant Very Good quality windows (Low "E" reflective, etc)	Excellent high quality workmanship, finishes and appointments and attention to detail.	29.0 27.0 25.0	36.0 33.0 30.0
WINDOW FENESTRATION	Minimal single-pane low grade sliders or non-opening	15.0 14.0 13.0	Smaller than average sliding or crank-out w/storm windows	Ample average quality sliding or crank-out thermo pane	Good quality, larger than average. Some round, half-round, octagon, etc	Same as before but may be unique in design, detail and effect	Excellent high quality workmanship, finishes and appointments and attention to detail.	29.0 27.0 25.0	36.0 33.0 30.0
OVERALL WORKMANSHIP	Low cost, poor quality workmanship and design. Below minimum standard. No design or detail	37.5 35.0 32.5	Below average workmanship but meets minimum standards 2 X 4 construction. Minimal design	Average workmanship, meets or exceeds minimum standard. 2 X 6 construction	Above average workmanship with some attention to design and detail. 2 X 6 construction	Very Good workmanship, Good attention to interior refinements and detail, exterior has some custom design and ornamentation	Excellent high quality workmanship, finishes and appointments and attention to detail.	72.5 67.5 62.5	90.0 82.5 75.0

Completion Estimate	%	Total
Plans Permits & Surveying	2	2
Water/Sewer Rough-in	2	4
Excavation, Forms, & Backfill	2	6
Foundation	8	14
Rough Framing	21	35
Windows & Exterior Doors	1	37
Roof Cover	3	40
Plumbing Rough-in	4	44
Insulation	1	45
Electrical Rough-in	6	51
Heating	5	56
Exterior Cover & Paint	3	62
Int. Drywall, Tape & Texture	8	70
Int. Cabinets, Doors, Trm Etc.	13	83
Plumbing Fixtures	5	88
Floor Covers	3	91
Built in Appliances	3	94
Light Fixtures & Finish Hardware	2	96
Painting & Decorating	2	100
Total Completion	94	

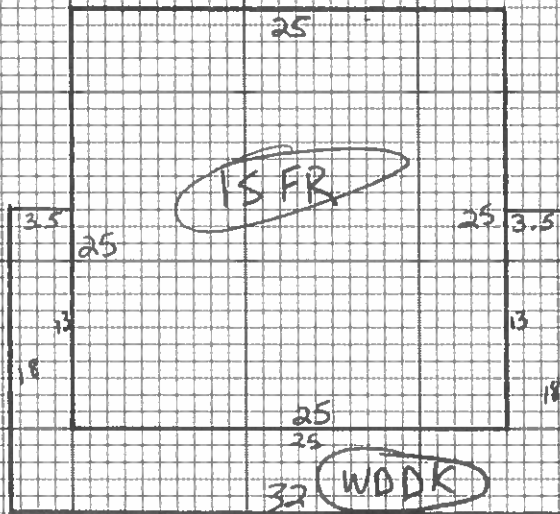
QUALITY	70% of P	G-	110%
CBN -		G	115%
CBN +		G+	120%
P-	<40%	VG-	125%
P	50%	VG	135%
P+	60%	VG+	145%
L-	65%	EX-	150%
L	70%	EX	165%
L+	75%	EX+	180%
F-	80%	HVI-	185
F	85%	HVI	190%
F+	90%	HVI+	195%
A-	95%	HVI	200%+
A	100%		
A+	105%		

LEVEL 2

1/11/22
TJ/RW



LEVEL 1



Lower Level Ext Cover: None Alum/Steel B & Batt Conc Blk Log Rustic Log Solid Plywood Stucco T1-11 Vinyl Wood

BELOW GRADE

Concrete
Concrete Block
Treated Wood
Lower Level Wall Framing:

174-291-16

20F2

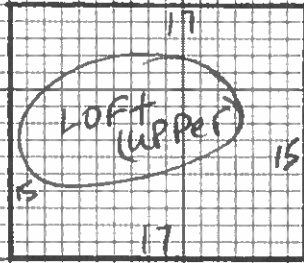
4/23/21

SC + PS

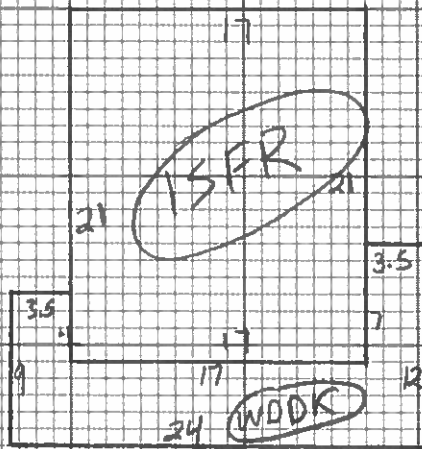
4/11/21

TS/HW

LEVEL 2



LEVEL 1



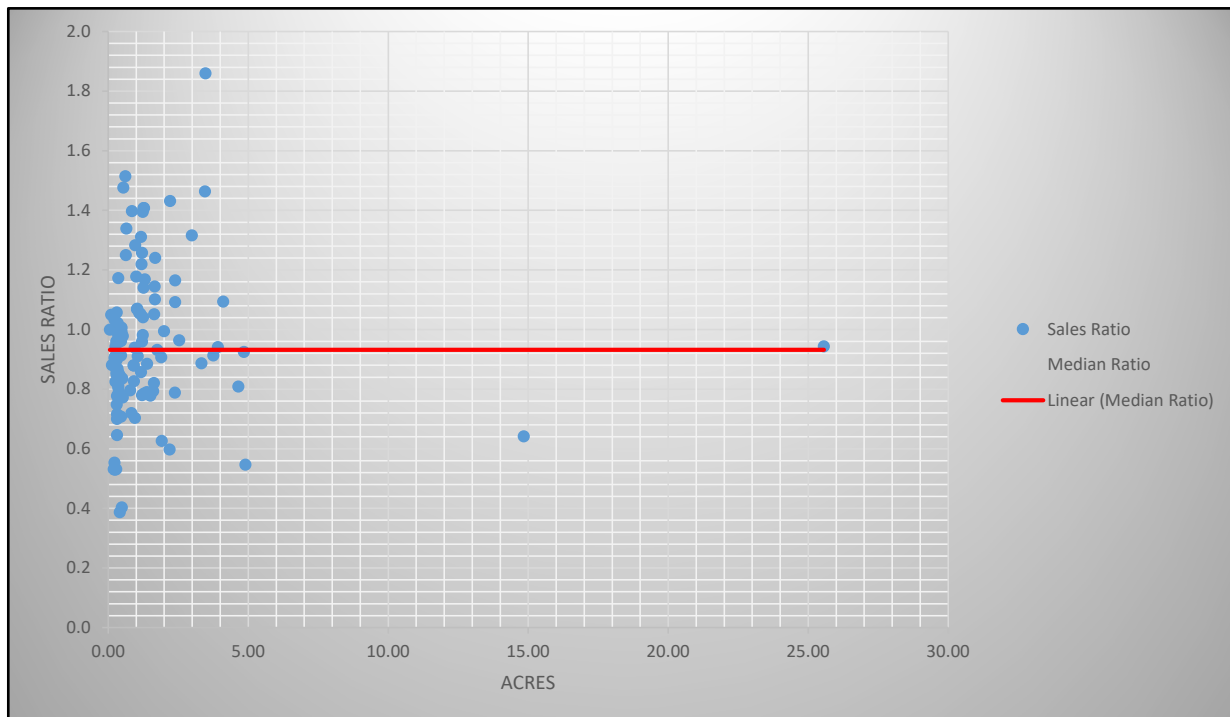
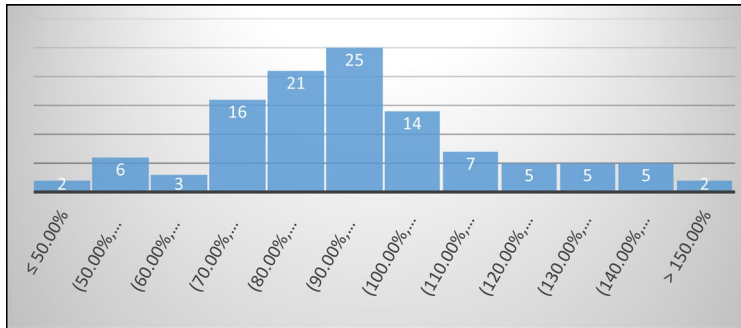
Lower Level Ext Cover: None Alum/Steel B & Batt Conc Blk Log Rustic Log Solid Plywood Stucco T1-11 Vinyl Wood

BELOW GRADE

Lower Level Ext Cover: Concrete Concrete Block Treated Wood

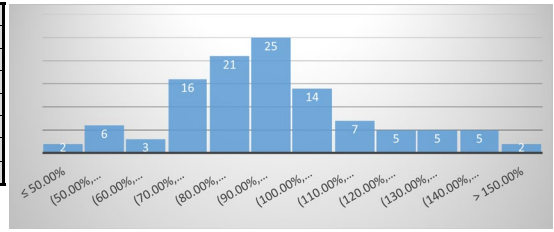
LAND SALES RATIO STUDY

Ratio Sum	106.19			Excluded	0
Mean	95.66%	Earliest Sale	10/11/2018	# of Sales	111
Median	93.20%	Latest Sale	7/30/2021	Total AV	\$ 8,947,600
Wtd Mean	90.75%	Outlier Information		Total SP	\$ 9,860,075
PRD:	1.05	Range	1.5	Minimum	38.75%
COD:	19.67%	Lower Boundary	41.19%	Maximum	186.00%
St. Dev	0.2479	Upper Boundary	146.31%	Min Sale Amt	\$ 2,000
COV:	25.91%			Max Sale Amt	\$ 465,000



LAND SALES RATIO STUDY

Ratio Sum	106.19	2.80	Excluded	0
Mean	95.66%	Earliest Sale 10/11/2018	# of Sales	111
Median	93.20%	Latest Sale 7/30/2021	Total AV	\$ 8,947,600
Wtd Mean	90.75%	Outlier Information	Total SP	\$ 9,860,075
PRD:	1.05	Range 1.5	Minimum	38.75%
COD:	19.67%	Lower Boundary 41.19%	Maximum	186.00%
St. Dev	0.2479	Upper Boundary 146.31%	Min Sale Amt	\$ 2,000
COV:	25.91%		Max Sale Amt	\$ 465,000



NBH

neighborhood	pxfer_date	lrn	PIN	Total Acres	Current Land Val	Sale Price	LandType	SaleCd	2020 Cert	Lanc	Ratio
210	4/25/19	57974	17305443	1.24	\$ 39,200	\$ 39,900	2	V	\$37,700		98.25%
210	11/15/18	57977	17305446	1.21	\$ 39,000	\$ 31,000	2	V	\$37,500		125.81%
210	6/9/21	82683	17307104	1.61	\$ 54,000	\$ 68,000	2	C	\$51,900		79.41%
210	10/25/19	81670	17307107	1.68	\$ 54,600	\$ 44,000	2	C	\$52,600		124.09%
210	2/26/19	82602	17307108	1.66	\$ 54,500	\$ 47,600	2	V	\$52,400		114.50%
210	9/19/19	82224	17307113	3.76	\$ 41,100	\$ 45,000	2	V	\$39,600		91.33%
210	3/6/20	58034	17308008	1.11	\$ 119,900	\$ 113,500	2	C	\$115,300		105.64%
210	4/23/19	58038	17308012	1.31	\$ 128,000	\$ 109,500	2	C	\$123,100		116.89%
210	8/30/19	58046	17308020	1.06	\$ 118,400	\$ 130,000	2	C	\$114,000		91.08%
210	12/9/19	58047	17308021	1.27	\$ 124,100	\$ 158,000	2	Z	\$119,500		78.54%
210	2/26/21	58048	17308022	1.67	\$ 103,000	\$ 93,500	2	C	\$99,100		110.16%
210	10/2/20	58049	17308023	1.26	\$ 95,700	\$ 83,900	2	C	\$92,100		114.06%
210	10/11/18	58058	17308032	1.21	\$ 24,000	\$ 25,000	2	C	\$23,000		96.00%
210	10/14/20	58116	17309048	0.95	\$ 106,200	\$ 113,000	2	Z	\$102,100		93.98%
210	4/15/20	58819	17359302	0.48	\$ 85,400	\$ 86,000	2	C	\$82,100		99.30%
210	11/10/20	58844	17359423	1.28	\$ 107,400	\$ 76,300	2	Z	\$103,400		140.76%
210	8/17/20	58854	17359433	0.91	\$ 85,800	\$ 97,550	2	C	\$82,700		87.95%
210	4/27/21	58854	17359433	0.91	\$ 85,800	\$ 97,500	2	C	\$82,700		88.00%
210	2/5/19	58866	17359445	0.65	\$ 92,400	\$ 69,000	2	V	\$88,900		133.91%
210	10/12/20	59187	17369001	1.03	\$ 48,100	\$ 45,000	2	C	\$46,300		106.89%
210	9/25/20	59195	17369010	2.39	\$ 46,600	\$ 40,000	2	V	\$44,800		116.50%
210	5/5/21	88860	17369071	2.00	\$ 57,200	\$ 57,500	2	V	\$55,000		99.48%
210	3/17/21	88947	17369074	1.17	\$ 38,600	\$ 45,000	2	V	\$37,200		85.78%
210	1/22/21	92458	17369077	1.16	\$ 35,800	\$ 34,000	2	Z	\$34,500		105.29%
210	7/9/20	59434	17403001	1.64	\$ 114,600	\$ 109,000	2	V	\$110,200		105.14%
210	2/27/20	104589	17403034	3.33	\$ 126,900	\$ 143,000	2	Z	\$122,000		88.74%
210	6/11/21	59478	17404026	3.48	\$ 120,900	\$ 65,000	2	C	\$116,300		186.00%
210	1/25/21	59479	17404027	2.21	\$ 107,400	\$ 75,000	2	V	\$103,500		143.20%
210	9/11/20	59482	17404030	4.90	\$ 20,800	\$ 38,000	2	C	\$52,400		54.74%
210	6/25/21	59576	17405215	1.24	\$ 78,400	\$ 56,200	2	C	\$75,500		139.50%
210	2/15/19	98096	17405910	0.51	\$ 66,800	\$ 79,900	2	V	\$64,200		83.60%
210	9/17/20	98103	17405917	2.54	\$ 135,000	\$ 140,000	2	V	\$130,000		96.43%
210	10/16/20	98108	17405922	0.79	\$ 99,600	\$ 125,000	2	V	\$96,000		79.68%
210	1/29/21	98111	17405925	0.92	\$ 103,800	\$ 125,500	2	V	\$99,800		82.71%
210	1/17/20	82934	17406301	1.38	\$ 80,600	\$ 102,000	2	V	\$105,500		79.02%
210	1/20/21	105470	17406320	2.38	\$ 126,200	\$ 160,000	2	C	\$121,400		78.88%
210	12/10/20	105472	17406322	1.51	\$ 112,100	\$ 144,000	2	C	\$99,400		77.85%
210	1/14/21	105475	17406325	1.21	\$ 78,000	\$ 100,000	2	C	\$93,800		78.00%
210	10/30/20	105477	17406327	1.91	\$ 87,800	\$ 140,000	2	V	\$105,500		62.71%
210	6/26/19	59703	17408006	3.92	\$ 124,700	\$ 132,500	2	Z	\$83,600		94.11%
210	1/11/21	59714	17409001	0.06	\$ 2,000	\$ 2,000	2	C	\$2,000		100.00%
210	5/3/19	101294	17409030	1.04	\$ 53,500	\$ 50,000	2	V	\$51,500		107.00%
210	10/22/19	59792	17411218	1.19	\$ 86,000	\$ 70,500	2	Z	\$82,800		121.99%
210	12/20/18	59807	17411306	1.00	\$ 47,700	\$ 40,500	2	C	\$45,900		117.78%
210	5/18/21	60081	17419242	1.25	\$ 105,700	\$ 101,500	2	V	\$101,500		104.14%
210	11/6/19	60265	17427016	0.61	\$ 60,600	\$ 40,000	2	V	\$67,200		151.50%
210	4/5/19	60331	17429410	1.17	\$ 104,900	\$ 80,000	2	C	\$100,900		131.13%
210	10/22/19	60683	17445016	0.97	\$ 52,600	\$ 41,000	2	Z	\$50,600		128.29%
210	3/3/21	91996	17501064	2.99	\$ 98,700	\$ 75,000	2	V	\$94,900		131.60%
210	11/8/19	91997	17501065	3.46	\$ 102,500	\$ 70,000	2	V	\$98,600		146.43%
210	7/30/19	92000	17501068	4.11	\$ 94,100	\$ 86,000	2	C	\$90,500		109.42%
210	10/25/19	60785	17502059	1.26	\$ 84,500	\$ 60,000	2	C	\$75,900		140.83%
210	4/11/19	61028	17508110	4.65	\$ 165,900	\$ 205,000	2	C	\$121,800		80.93%
210	2/20/19	61204	17510208	0.31	\$ 62,600	\$ 59,200	2	C	\$60,200		105.74%
210	3/15/19	90502	17510234	0.32	\$ 63,000	\$ 63,500	2	C	\$60,600		99.21%
210	2/14/20	106812	17510253	25.56	\$ 438,800	\$ 465,000	2	C	\$199,400		94.37%
210	7/14/21	61217	17510305	0.32	\$ 58,300	\$ 75,000	2	C	\$60,600		77.73%
210	4/24/19	61312	17511302	0.23	\$ 36,200	\$ 40,000	2	V	\$34,800		90.50%
210	12/10/19	61341	17511415	0.23	\$ 39,800	\$ 45,000	2	C	\$38,300		88.44%
210	4/1/21	61347	17512105	0.23	\$ 39,800	\$ 38,500	2	C	\$38,300		103.38%
210	6/22/21	61848	17524123	0.42	\$ 46,500	\$ 120,000	2	C	\$34,600		38.75%
210	2/19/21	61900	17524175	2.39	\$ 76,500	\$ 70,000	2	C	\$73,600		109.29%
210	6/21/19	106001	17527048	0.32	\$ 39,400	\$ 56,251	2	C	\$37,900		70.04%
210	7/2/21	62113	17701043	0.85	\$ 55,900	\$ 40,000	2	C	\$53,800		139.75%
210	6/28/19	62185	17702046	0.83	\$ 48,000	\$ 66,700	2	Z	\$46,200		71.96%
210	8/28/19	105949	17702104	0.46	\$ 99,600	\$ 109,000	2	C	\$95,900		91.38%
210	12/11/18	105950	17702105	0.31	\$ 89,900	\$ 100,000	2	C	\$86,500		89.90%
210	7/30/21	105950	17702105	0.31	\$ 89,900	\$ 120,000	2	V	\$86,500		74.92%
210	7/14/20	105951	17702106	0.26	\$ 85,800	\$ 104,000	2	V	\$82,600		82.50%
210	5/24/19	105953	17702108	0.33	\$ 91,300	\$ 105,000	2	C	\$87,900		86.95%
210	6/18/19	105954	17702109	0.52	\$ 102,800	\$ 105,000	2	C	\$98,900		97.90%
210	6/24/20	105958	17702113	0.36	\$ 93,400	\$ 109,000	2	C	\$89,900		85.69%

LAND SALES RATIO STUDY

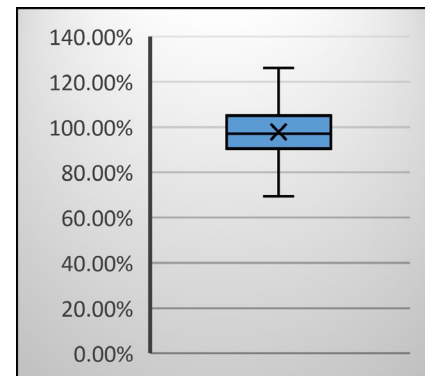
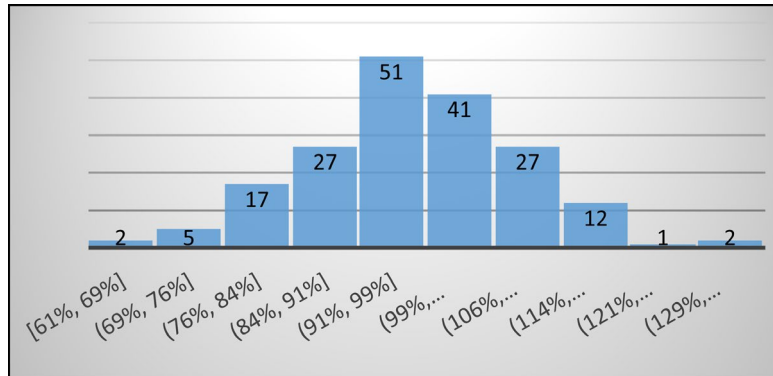
neighborhood	pxfer_date	lrn	PIN	Total Acres	Current Land Val	Sale Price	LandType	SaleCd	2020 Cert Land	Ratio
210	9/17/20	105959	17702114	0.26	\$ 85,800	\$ 91,000	2	C	\$82,600	94.29%
210	1/25/19	105959	17702114	0.26	\$ 85,800	\$ 94,000	2	C	\$82,600	91.28%
210	8/24/20	105960	17702115	0.30	\$ 89,200	\$ 104,000	2	V	\$85,800	85.77%
210	1/22/21	105960	17702115	0.30	\$ 89,200	\$ 105,000	2	C	\$85,800	84.95%
210	4/30/19	105961	17702116	0.48	\$ 100,700	\$ 100,000	2	V	\$96,800	100.70%
210	11/15/19	105962	17702117	0.39	\$ 95,500	\$ 99,000	2	V	\$91,800	96.46%
210	5/29/19	105963	17702118	0.34	\$ 92,000	\$ 90,000	2	C	\$88,600	102.22%
210	12/21/18	105964	17702119	0.40	\$ 96,100	\$ 100,000	2	C	\$92,500	96.10%
210	8/21/20	105965	17702120	0.34	\$ 92,000	\$ 95,000	2	V	\$88,600	96.84%
210	6/24/20	90443	17705311	0.20	\$ 27,900	\$ 52,500	2	C	\$26,900	53.14%
210	5/3/19	62337	17705403	0.46	\$ 43,300	\$ 45,000	2	C	\$41,700	96.22%
210	6/9/20	62384	17707017	0.11	\$ 10,500	\$ 10,000	2	C	\$10,000	105.00%
210	12/9/19	62447	17709207	0.52	\$ 42,500	\$ 55,000	2	C	\$40,900	77.27%
210	11/21/19	62464	17710114	0.14	\$ 35,000	\$ 39,700	2	Z	\$33,700	88.16%
210	6/6/19	62876	17717318	1.90	\$ 93,900	\$ 103,500	2	C	\$90,500	90.72%
210	4/12/19	62892	17717417	0.32	\$ 39,400	\$ 55,000	2	C	\$37,900	71.64%
210	5/31/19	62906	17717431	0.96	\$ 41,900	\$ 59,500	2	C	\$40,400	70.42%
210	5/31/19	62942	17717807	0.49	\$ 44,000	\$ 109,000	2	C	\$42,400	40.37%
210	3/12/21	63333	17730226	0.32	\$ 43,300	\$ 67,000	2	C	\$41,700	64.63%
210	2/20/20	63475	17901029	14.84	\$ 172,100	\$ 268,000	2	C	\$128,500	64.22%
210	6/30/21	63489	17902024	0.24	\$ 36,600	\$ 69,000	2	C	\$35,200	53.04%
210	2/28/19	63503	17902046	1.39	\$ 66,400	\$ 75,000	2	C	\$63,900	88.53%
210	2/4/20	63504	17902048	1.75	\$ 116,500	\$ 125,000	2	C	\$82,600	93.20%
210	8/6/20	88634	17902105	0.23	\$ 47,100	\$ 85,000	2	C	\$45,200	55.41%
210	6/28/19	88638	17902109	0.29	\$ 69,100	\$ 72,000	2	C	\$66,600	95.97%
210	7/8/19	88639	17902110	0.29	\$ 69,100	\$ 130,000	2	C	\$66,600	53.15%
210	6/28/19	88643	17902114	0.38	\$ 53,600	\$ 63,650	2	C	\$51,600	84.21%
210	6/26/20	88644	17902115	0.36	\$ 52,800	\$ 64,966	2	C	\$50,800	81.27%
210	11/6/20	88644	17902115	0.36	\$ 52,800	\$ 65,500	2	V	\$50,800	80.61%
210	6/19/20	88654	17902125	0.46	\$ 77,900	\$ 110,000	2	C	\$75,100	70.82%
210	9/20/19	88655	17902126	0.46	\$ 99,600	\$ 99,000	2	C	\$95,900	100.61%
210	6/13/19	92332	17902134	0.38	\$ 94,800	\$ 119,900	2	C	\$91,300	79.07%
210	6/17/20	92341	17902143	0.36	\$ 52,800	\$ 45,000	2	C	\$70,400	117.33%
210	5/18/20	92342	17902144	0.42	\$ 55,000	\$ 65,000	2	V	\$52,900	84.62%
210	2/28/20	63551	17903021	4.85	\$ 87,900	\$ 95,000	2	V	\$123,000	92.53%
210	5/13/19	63599	17904004	0.54	\$ 44,300	\$ 30,000	2	C	\$42,600	147.67%
210	8/7/20	63641	17906302	0.63	\$ 51,700	\$ 41,358	2	Z	\$72,300	125.01%
210	6/14/19	63999	17919301	1.63	\$ 135,500	\$ 165,000	2	C	\$130,300	82.12%
210	8/12/19	97009	17936026	2.19	\$ 179,400	\$ 300,000	2	V	\$172,500	59.80%

NBH # 210

HT ALL

POST

RATIO SUM:	180.89	12/1/2018	2.66	# OF SALES:	185
MEAN:	97.78%	Earliest Sale	11/2/2018	TOTAL AV:	\$ 55,086,200
MEDIAN:	97.00%	Latest Sale	7/1/2021	TOTAL SP:	\$ 56,198,660
WTD MEAN:	98.02%	Outlier Information		MINIMUM:	61.44%
PRD:	1.00	Range	1.5	MAXIMUM:	136.23%
COD:	9.83%	Lower Boundary	68.49%	MIN SALE AMT:	\$ 70,000
ST. DEV	12.21%	Upper Boundary	127.05%	MAX SALE AMT:	\$ 799,000
COV:	12.49%				



RATIO STUDY

RATIO SUM:	180.89	12/1/2018	2.66	# OF SALES:	185
MEAN:	97.78%	Earliest Sale	11/2/2018	TOTAL AV:	\$ 55,086,200
MEDIAN:	97.00%	Latest Sale	7/1/2021	TOTAL SP:	\$ 56,198,660
WTD MEAN:	98.02%	Outlier Info		MINIMUM:	61.44%
PRD:	1.00	Range	1.50	MAXIMUM:	136.23%
COD:	9.83%	Lower Bound	68.49%	MIN SALE AMT:	\$ 70,000
ST. DEV	0.1221	Upper Bound	127.05%	MAX SALE AMT:	\$ 799,000
COV:	12.49%			\$ -	\$ 849,000

SALE DATE:	2022
HOUSE TYPE:	ALL
MKT AREA:	210 POST

PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
17305415	210	\$ 201,300	\$ 37,200	\$ 238,500	\$ 220,000	108.41%	11	2/12/2021	A+
17305441	210	\$ 292,800	\$ 41,200	\$ 334,000	\$ 320,000	104.38%	11	10/30/2020	G-
17307112	210	\$ 257,600	\$ 61,900	\$ 319,500	\$ 279,900	114.15%	11	9/20/2019	G-
17307116	210	\$ 299,700	\$ 67,000	\$ 366,700	\$ 319,000	114.95%	21	12/14/2018	A+
17308006	210	\$ 429,400	\$ 105,900	\$ 535,300	\$ 619,000	86.48%	21	10/9/2020	G+
17308013	210	\$ 433,000	\$ 128,900	\$ 561,900	\$ 617,000	91.07%	25	6/14/2019	G+
17324094	210	\$ 248,400	\$ 43,400	\$ 291,800	\$ 295,000	98.92%	11	9/15/2020	G-
17324106	210	\$ 169,400	\$ 48,900	\$ 218,300	\$ 235,000	92.89%	11	4/24/2019	A+
17324138	210	\$ 246,400	\$ 49,600	\$ 296,000	\$ 285,000	103.86%	21	6/9/2020	G-
17324147	210	\$ 241,200	\$ 48,100	\$ 289,300	\$ 285,000	101.51%	21	11/20/2019	G+
17348010	210	\$ 277,500	\$ 64,800	\$ 342,300	\$ 379,000	90.32%	21	10/11/2019	A+
17359421	210	\$ 343,100	\$ 57,600	\$ 400,700	\$ 439,000	91.28%	11	9/30/2020	G
17359434	210	\$ 679,000	\$ 90,100	\$ 769,100	\$ 799,000	96.26%	11	1/10/2020	G+
17359463	210	\$ 552,900	\$ 76,900	\$ 629,800	\$ 650,000	96.89%	41	7/19/2019	VG-
17359509	210	\$ 447,700	\$ 85,300	\$ 533,000	\$ 496,500	107.35%	11	2/4/2020	G+
17359512	210	\$ 254,200	\$ 92,200	\$ 346,400	\$ 400,000	86.60%	21	9/8/2020	G
17365011	210	\$ 205,300	\$ 102,100	\$ 307,400	\$ 329,000	93.43%	11	7/22/2019	A+
17365012	210	\$ 328,400	\$ 87,600	\$ 416,000	\$ 389,000	106.94%	21	5/24/2019	G
17369012	210	\$ 236,000	\$ 34,600	\$ 270,600	\$ 259,000	104.48%	11	4/26/2019	G-
17369049	210	\$ 270,100	\$ 47,000	\$ 317,100	\$ 325,000	97.57%	41	8/7/2019	A
17369072	210	\$ 433,400	\$ 58,400	\$ 491,800	\$ 470,000	104.64%	85	11/4/2020	A+
17369076	210	\$ 212,700	\$ 27,000	\$ 239,700	\$ 255,000	94.00%	11	1/22/2021	A
17369076	210	\$ 212,700	\$ 27,000	\$ 239,700	\$ 259,900	92.23%	11	3/20/2020	A
17401013	210	\$ 197,400	\$ 58,800	\$ 256,200	\$ 275,000	93.16%	41	11/20/2020	A
17405021	210	\$ 219,200	\$ 100,200	\$ 319,400	\$ 385,000	82.96%	21	6/4/2021	A+
17405101	210	\$ 381,700	\$ 78,300	\$ 460,000	\$ 537,700	85.55%	61	7/1/2021	G-
17405222	210	\$ 71,500	\$ 58,200	\$ 129,700	\$ 120,000	108.08%	92	9/30/2019	A
17405225	210	\$ 69,700	\$ 50,000	\$ 119,700	\$ 140,000	85.50%	92	8/6/2020	A
17405228	210	\$ 279,800	\$ 52,400	\$ 332,200	\$ 310,000	107.16%	21	4/30/2019	G
17405909	210	\$ 229,300	\$ 57,900	\$ 287,200	\$ 355,000	80.90%	11	3/24/2020	A+
17405928	210	\$ 357,000	\$ 61,400	\$ 418,400	\$ 399,000	104.86%	11	11/27/2019	G-
17409007	210	\$ 331,300	\$ 76,400	\$ 407,700	\$ 415,000	98.24%	21	8/3/2020	A+
17409030	210	\$ 240,300	\$ 53,500	\$ 293,800	\$ 300,000	97.93%	21	5/29/2020	G
17410001	210	\$ 226,100	\$ 130,600	\$ 356,700	\$ 340,000	104.91%	11	8/28/2020	A
17411118	210	\$ 235,100	\$ 74,100	\$ 309,200	\$ 315,000	98.16%	15	3/26/2021	A-
17413031	210	\$ 193,900	\$ 47,000	\$ 240,900	\$ 300,000	80.30%	61	9/29/2020	A
17419003	210	\$ 35,900	\$ 48,400	\$ 84,300	\$ 70,000	120.43%	71	11/27/2018	L
17419016	210	\$ 48,200	\$ 48,100	\$ 96,300	\$ 85,000	113.29%	71	9/23/2020	F-
17419232	210	\$ 311,600	\$ 76,700	\$ 388,300	\$ 358,000	108.46%	11	10/16/2020	G-
17419237	210	\$ 308,400	\$ 107,700	\$ 416,100	\$ 388,300	107.16%	11	7/5/2019	A-
17419252	210	\$ 444,500	\$ 93,900	\$ 538,400	\$ 527,000	102.16%	21	11/24/2020	G+
17427013	210	\$ 173,700	\$ 66,500	\$ 240,200	\$ 255,000	94.20%	11	3/5/2021	A+
17429118	210	\$ 225,800	\$ 92,800	\$ 318,600	\$ 300,000	106.20%	11	10/20/2020	A
17429402	210	\$ 114,400	\$ 62,000	\$ 176,400	\$ 200,000	88.20%	21	9/8/2020	A
17445109	210	\$ 487,700	\$ 176,000	\$ 663,700	\$ 690,000	96.19%	11	10/10/2019	G+
17445113	210	\$ 231,700	\$ 175,400	\$ 407,100	\$ 395,000	103.06%	45	5/30/2019	A+
17502018	210	\$ 186,600	\$ 106,400	\$ 293,000	\$ 280,000	104.64%	41	11/9/2020	A
17502045	210	\$ 354,000	\$ 55,700	\$ 409,700	\$ 395,000	103.72%	25	11/4/2019	A
17502067	210	\$ 175,700	\$ 54,300	\$ 230,000	\$ 260,000	88.46%	11	5/19/2021	A
17502082	210	\$ 360,100	\$ 53,800	\$ 413,900	\$ 430,000	96.26%	41	4/5/2021	A
17503032	210	\$ 516,500	\$ 103,000	\$ 619,500	\$ 554,000	111.82%	11	7/14/2020	G-
17503039	210	\$ 147,600	\$ 103,800	\$ 251,400	\$ 304,000	82.70%	41	7/8/2020	F+
17503051	210	\$ 388,800	\$ 93,600	\$ 482,400	\$ 437,500	110.26%	11	3/10/2020	G-
17505421	210	\$ 232,200	\$ 43,700	\$ 275,900	\$ 264,000	104.51%	21	3/29/2019	A-
17506509	210	\$ 124,500	\$ 41,000	\$ 165,500	\$ 161,000	102.80%	72	11/19/2018	A-
17507005	210	\$ 83,500	\$ 91,200	\$ 174,700	\$ 183,000	95.46%	41	7/21/2020	F
17508134	210	\$ 146,400	\$ 58,600	\$ 205,000	\$ 250,000	82.00%	21	5/7/2019	A
17508157	210	\$ 335,900	\$ 37,100	\$ 373,000	\$ 334,625	111.47%	41	3/16/2020	G-

RATIO STUDY

PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
17508163	210	\$ 329,800	\$ 117,300	\$ 447,100	\$ 396,000	112.90%	41	2/18/2020	G+
17508236	210	\$ 84,600	\$ 145,600	\$ 230,200	\$ 297,000	77.51%	41	4/13/2020	G
17510206	210	\$ 353,500	\$ 69,800	\$ 423,300	\$ 380,250	111.32%	11	5/14/2021	G-
17510221	210	\$ 367,600	\$ 63,000	\$ 430,600	\$ 390,000	110.41%	21	5/29/2020	G-
17510239	210	\$ 315,600	\$ 85,900	\$ 401,500	\$ 365,000	110.00%	11	7/17/2019	G
17510244	210	\$ 292,500	\$ 69,000	\$ 361,500	\$ 385,000	93.90%	21	3/19/2019	G-
17510327	210	\$ 275,100	\$ 59,200	\$ 334,300	\$ 265,000	126.15%	11	2/8/2019	A+
17510339	210	\$ 318,100	\$ 59,200	\$ 377,300	\$ 367,000	102.81%	11	4/21/2020	A+
17510347	210	\$ 356,000	\$ 60,300	\$ 416,300	\$ 399,500	104.21%	11	9/30/2019	G+
17510353	210	\$ 260,000	\$ 63,000	\$ 323,000	\$ 280,000	115.36%	21	2/28/2020	A+
17510354	210	\$ 387,700	\$ 62,600	\$ 450,300	\$ 439,000	102.57%	11	6/5/2020	G+
17510358	210	\$ 479,900	\$ 59,200	\$ 539,100	\$ 445,000	121.15%	11	12/16/2020	A+
17511112	210	\$ 234,300	\$ 35,600	\$ 269,900	\$ 339,000	79.62%	21	12/17/2018	G-
17511220	210	\$ 205,900	\$ 36,200	\$ 242,100	\$ 276,500	87.56%	31	5/31/2019	A-
17511311	210	\$ 222,600	\$ 39,800	\$ 262,400	\$ 275,000	95.42%	11	6/30/2020	A
17511312	210	\$ 174,500	\$ 39,800	\$ 214,300	\$ 225,000	95.24%	11	8/6/2019	G-
17511315	210	\$ 176,400	\$ 39,800	\$ 216,200	\$ 204,000	105.98%	61	3/31/2020	A
17511414	210	\$ 231,800	\$ 39,800	\$ 271,600	\$ 272,500	99.67%	11	1/24/2020	A
17511416	210	\$ 216,300	\$ 39,800	\$ 256,100	\$ 266,000	96.28%	21	10/30/2020	G-
17512325	210	\$ 145,200	\$ 45,000	\$ 190,200	\$ 200,000	95.10%	73	2/22/2019	A-
17512410	210	\$ 125,100	\$ 39,800	\$ 164,900	\$ 203,000	81.23%	73	3/4/2019	A
17512410	210	\$ 125,100	\$ 39,800	\$ 164,900	\$ 217,000	75.99%	73	8/27/2020	A
17513317	210	\$ 113,700	\$ 49,200	\$ 162,900	\$ 210,000	77.57%	72	4/19/2019	A-
17516033CO06	210	\$ 114,900	\$ 26,700	\$ 141,600	\$ 142,500	99.37%	81	8/21/2019	A
17516033CO08	210	\$ 98,800	\$ 31,600	\$ 130,400	\$ 152,000	85.79%	82	10/14/2020	A
17516033CO10	210	\$ 92,700	\$ 31,600	\$ 124,300	\$ 147,500	84.27%	82	6/26/2020	A
17516056CO07	210	\$ 253,400	\$ 34,300	\$ 287,700	\$ 310,000	92.81%	41	2/1/2019	G-
17518314	210	\$ 117,300	\$ 32,200	\$ 149,500	\$ 180,000	83.06%	11	8/29/2019	A-
17518317	210	\$ 288,300	\$ 32,200	\$ 320,500	\$ 405,000	79.14%	11	9/22/2020	A
17524186	210	\$ 324,000	\$ 37,000	\$ 361,000	\$ 310,000	116.45%	21	10/31/2019	G
17524188	210	\$ 316,900	\$ 37,300	\$ 354,200	\$ 365,000	97.04%	11	2/3/2021	G
17524192	210	\$ 186,200	\$ 41,900	\$ 228,100	\$ 220,000	103.68%	41	4/2/2021	A
17526018	210	\$ 278,700	\$ 45,800	\$ 324,500	\$ 295,000	110.00%	11	5/4/2020	G-
17526022	210	\$ 315,000	\$ 37,300	\$ 352,300	\$ 339,000	103.92%	21	3/2/2021	G-
17526026	210	\$ 276,700	\$ 40,600	\$ 317,300	\$ 272,000	116.65%	11	6/13/2019	G-
17526029	210	\$ 238,900	\$ 38,400	\$ 277,300	\$ 267,000	103.86%	11	3/20/2020	A+
17527018	210	\$ 247,600	\$ 60,000	\$ 307,600	\$ 255,000	120.63%	11	7/15/2020	A+
17527032	210	\$ 192,500	\$ 40,600	\$ 233,100	\$ 240,000	97.13%	11	12/10/2018	A+
17527036	210	\$ 303,900	\$ 38,800	\$ 342,700	\$ 359,000	95.46%	76	10/30/2020	A
17527047	210	\$ 297,800	\$ 39,400	\$ 337,200	\$ 360,000	93.67%	11	1/31/2020	G-
17530010	210	\$ 145,300	\$ 40,700	\$ 186,000	\$ 202,500	91.85%	41	8/9/2019	A
17530030	210	\$ 183,200	\$ 38,800	\$ 222,000	\$ 265,000	83.77%	11	11/6/2020	A
17530031	210	\$ 213,100	\$ 38,800	\$ 251,900	\$ 260,000	96.88%	31	11/20/2018	A
17531021	210	\$ 347,200	\$ 38,800	\$ 386,000	\$ 329,200	117.25%	21	3/16/2021	A
17701048	210	\$ 213,200	\$ 142,800	\$ 356,000	\$ 350,000	101.71%	45	9/5/2019	A+
17701055	210	\$ 269,200	\$ 90,900	\$ 360,100	\$ 310,000	116.16%	21	9/30/2019	G
17701055	210	\$ 269,200	\$ 90,900	\$ 360,100	\$ 382,500	94.14%	21	6/30/2020	G
17701059	210	\$ 409,700	\$ 94,900	\$ 504,600	\$ 540,000	93.44%	11	2/26/2021	G+
17702037	210	\$ 212,000	\$ 44,300	\$ 256,300	\$ 289,500	88.53%	45	7/31/2020	A
17702040	210	\$ 405,800	\$ 68,600	\$ 474,400	\$ 450,000	105.42%	61	3/29/2019	VG-
17702103	210	\$ 436,800	\$ 98,000	\$ 534,800	\$ 703,000	76.07%	11	5/4/2021	VG-
17705114	210	\$ 205,600	\$ 33,900	\$ 239,500	\$ 242,500	98.76%	11	10/4/2019	G-
17705121	210	\$ 288,800	\$ 34,400	\$ 323,200	\$ 293,000	110.31%	11	3/15/2019	G-
17705135	210	\$ 204,400	\$ 35,800	\$ 240,200	\$ 248,000	96.85%	41	2/5/2021	A
17705148	210	\$ 113,000	\$ 32,900	\$ 145,900	\$ 180,000	81.06%	77	5/21/2021	A
17705152	210	\$ 250,700	\$ 44,700	\$ 295,400	\$ 275,000	107.42%	21	6/14/2019	A
17707028	210	\$ 294,500	\$ 32,600	\$ 327,100	\$ 305,000	107.25%	11	5/25/2021	A+
17707041	210	\$ 129,900	\$ 38,400	\$ 168,300	\$ 190,000	88.58%	21	3/28/2019	A
17707042	210	\$ 248,600	\$ 39,400	\$ 288,000	\$ 304,260	94.66%	31	9/16/2020	G-
17710115	210	\$ 217,600	\$ 35,000	\$ 252,600	\$ 230,000	109.83%	31	3/6/2020	A-
17710116	210	\$ 183,100	\$ 35,000	\$ 218,100	\$ 221,000	98.69%	11	3/29/2019	A
17717603	210	\$ 165,100	\$ 26,800	\$ 191,900	\$ 239,000	80.29%	21	4/30/2019	A+
17721007	210	\$ 344,100	\$ 51,000	\$ 395,100	\$ 395,000	100.03%	11	6/14/2019	G
17725005	210	\$ 253,100	\$ 48,200	\$ 301,300	\$ 305,000	98.79%	11	9/8/2020	A
17725014	210	\$ 200,500	\$ 47,100	\$ 247,600	\$ 319,000	77.62%	11	6/9/2021	A
17725016	210	\$ 161,100	\$ 46,900	\$ 208,000	\$ 233,000	89.27%	11	11/19/2020	A-
17726023	210	\$ 350,900	\$ 41,500	\$ 392,400	\$ 325,000	120.74%	21	6/20/2019	G-
17726033	210	\$ 221,100	\$ 42,700	\$ 263,800	\$ 294,000	89.73%	11	1/19/2021	A

RATIO STUDY

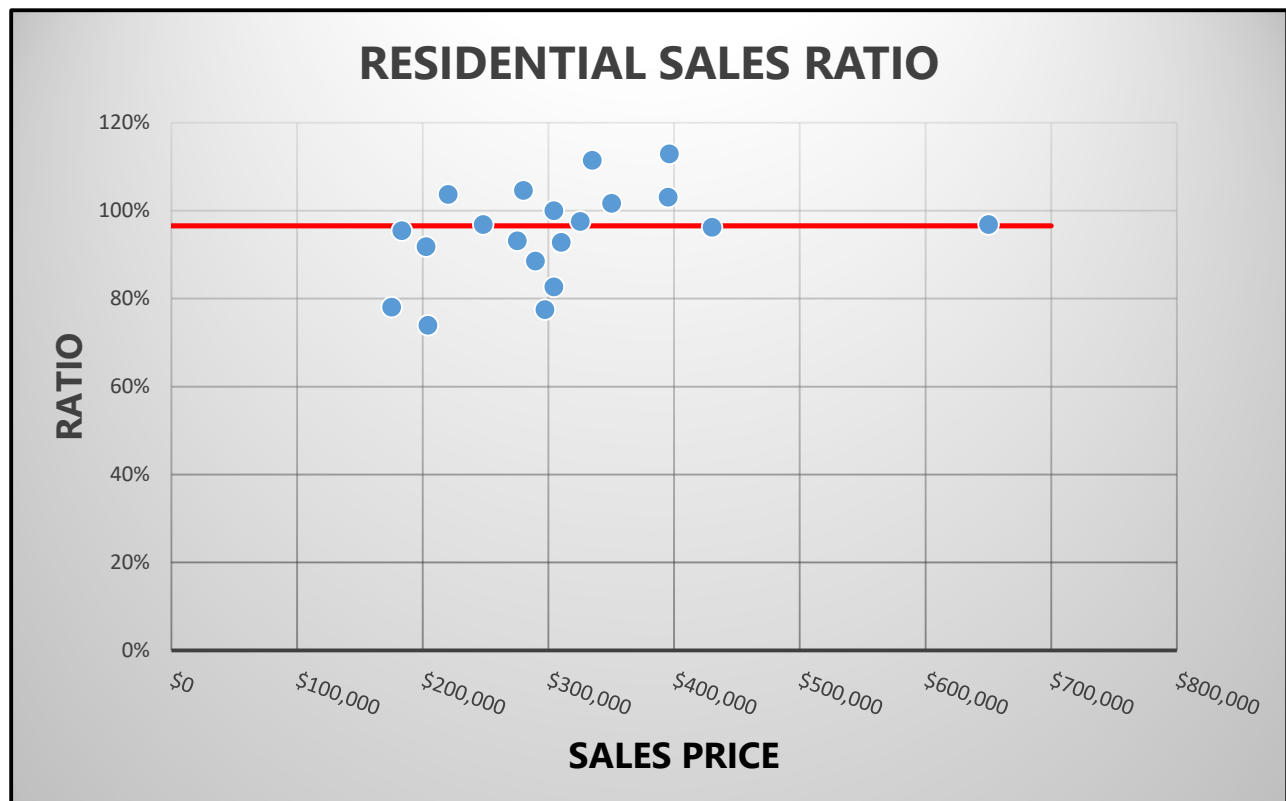
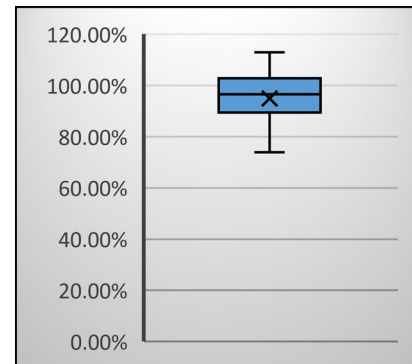
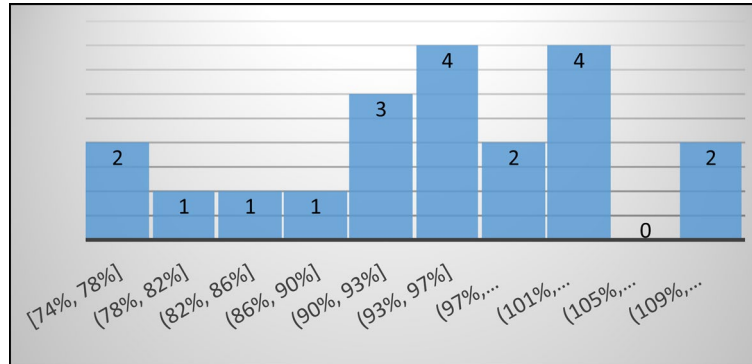
PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
17726034	210	\$ 221,300	\$ 43,000	\$ 264,300	\$ 245,000	107.88%	11	12/26/2018	A-
17727006	210	\$ 326,600	\$ 67,700	\$ 394,300	\$ 375,000	105.15%	31	9/30/2020	A
17727052CO01	210	\$ 251,900	\$ 72,200	\$ 324,100	\$ 310,000	104.55%	77	7/2/2020	G
17727059	210	\$ 327,800	\$ 89,500	\$ 417,300	\$ 372,000	112.18%	11	3/5/2020	A
17727066CO04	210	\$ 146,600	\$ 57,800	\$ 204,400	\$ 217,000	94.19%	82	5/17/2019	G-
17730212	210	\$ 93,600	\$ 43,000	\$ 136,600	\$ 175,000	78.06%	41	2/26/2021	F+
17730241	210	\$ 123,200	\$ 32,200	\$ 155,400	\$ 227,000	68.46%	72	4/13/2020	A
17730261	210	\$ 207,800	\$ 29,800	\$ 237,600	\$ 264,000	90.00%	31	4/9/2020	A
17730279	210	\$ 241,700	\$ 34,300	\$ 276,000	\$ 276,000	100.00%	11	12/15/2020	A+
17731024	210	\$ 346,200	\$ 42,200	\$ 388,400	\$ 415,000	93.59%	21	5/10/2021	G
17732006	210	\$ 249,100	\$ 38,400	\$ 287,500	\$ 325,000	88.46%	11	6/8/2021	A+
17732008	210	\$ 353,300	\$ 36,700	\$ 390,000	\$ 345,000	113.04%	21	12/4/2018	G-
17902053	210	\$ 372,700	\$ 104,300	\$ 477,000	\$ 503,775	94.69%	11	6/2/2021	G-
17902091	210	\$ 241,200	\$ 149,600	\$ 390,800	\$ 395,000	98.94%	11	7/21/2020	A+
17902101	210	\$ 232,600	\$ 48,100	\$ 280,700	\$ 329,000	85.32%	11	4/23/2019	G-
17902111	210	\$ 413,600	\$ 69,100	\$ 482,700	\$ 430,000	112.26%	21	4/30/2019	VG-
17902120	210	\$ 289,300	\$ 72,000	\$ 361,300	\$ 359,000	100.64%	21	1/25/2019	G
17902141	210	\$ 405,000	\$ 92,000	\$ 497,000	\$ 500,000	99.40%	21	12/7/2018	G+
17903108	210	\$ 270,000	\$ 46,000	\$ 316,000	\$ 265,000	119.25%	72	10/16/2020	A+
17906220	210	\$ 212,700	\$ 28,200	\$ 240,900	\$ 266,000	90.56%	11	3/19/2019	A
17908020	210	\$ 70,200	\$ 122,600	\$ 192,800	\$ 269,000	71.67%	71	8/16/2019	A-
17911003	210	\$ 227,900	\$ 83,000	\$ 310,900	\$ 325,000	95.66%	21	12/2/2020	G-
17912403	210	\$ 180,900	\$ 35,800	\$ 216,700	\$ 233,000	93.00%	11	7/23/2019	A
17912406	210	\$ 198,600	\$ 36,600	\$ 235,200	\$ 257,000	91.52%	76	11/6/2018	A-
17912418	210	\$ 293,300	\$ 39,100	\$ 332,400	\$ 244,000	136.23%	11	9/11/2020	G-
17912430	210	\$ 225,000	\$ 34,400	\$ 259,400	\$ 272,000	95.37%	31	8/12/2019	G-
17912431	210	\$ 343,300	\$ 33,900	\$ 377,200	\$ 334,000	112.93%	21	11/12/2019	G
17913109	210	\$ 246,500	\$ 38,800	\$ 285,300	\$ 308,000	92.63%	21	12/7/2020	G
17913110	210	\$ 198,600	\$ 38,800	\$ 237,400	\$ 275,000	86.33%	21	6/29/2020	G-
17914023	210	\$ 266,400	\$ 37,700	\$ 304,100	\$ 304,000	100.03%	41	3/8/2019	A
17918113CO04	210	\$ 92,300	\$ 47,400	\$ 139,700	\$ 133,000	105.04%	80	5/14/2019	A
17918113CO04	210	\$ 92,300	\$ 47,400	\$ 139,700	\$ 135,000	103.48%	80	9/21/2020	A
17918113CO05	210	\$ 87,600	\$ 47,400	\$ 135,000	\$ 129,500	104.25%	81	12/18/2020	A
17918113CO10	210	\$ 66,400	\$ 59,500	\$ 125,900	\$ 134,500	93.61%	82	10/16/2019	A
17918113CO13	210	\$ 74,800	\$ 47,400	\$ 122,200	\$ 135,000	90.52%	82	12/18/2020	A
17924030	210	\$ 144,700	\$ 105,800	\$ 250,500	\$ 270,200	92.71%	72	8/30/2019	A
17924031	210	\$ 335,100	\$ 53,100	\$ 388,200	\$ 415,000	93.54%	85	1/3/2020	A+
17927022	210	\$ 71,200	\$ 35,400	\$ 106,600	\$ 173,500	61.44%	71	10/31/2019	F
17927024	210	\$ 202,200	\$ 31,000	\$ 233,200	\$ 258,000	90.39%	21	7/19/2019	A+
17929006	210	\$ 175,200	\$ 48,000	\$ 223,200	\$ 238,250	93.68%	11	4/27/2020	A
17929009	210	\$ 235,100	\$ 34,500	\$ 269,600	\$ 260,000	103.69%	11	11/25/2019	A
17929015	210	\$ 142,000	\$ 46,500	\$ 188,500	\$ 212,000	88.92%	11	4/29/2020	A-
17930024	210	\$ 134,100	\$ 32,600	\$ 166,700	\$ 215,000	77.53%	72	1/3/2020	A
17930032	210	\$ 172,200	\$ 32,600	\$ 204,800	\$ 215,000	95.26%	11	5/29/2020	A+
17930044	210	\$ 204,800	\$ 34,600	\$ 239,400	\$ 255,000	93.88%	21	11/12/2020	G-
17930046	210	\$ 131,900	\$ 34,900	\$ 166,800	\$ 178,000	93.71%	21	12/14/2020	A+
17931006	210	\$ 201,900	\$ 39,400	\$ 241,300	\$ 272,000	88.71%	85	7/17/2019	A-
17931010	210	\$ 211,900	\$ 39,400	\$ 251,300	\$ 185,000	135.84%	11	3/3/2021	A
17931011	210	\$ 189,800	\$ 39,400	\$ 229,200	\$ 259,000	88.49%	11	2/4/2020	A
17931038	210	\$ 189,400	\$ 28,600	\$ 218,000	\$ 198,000	110.10%	11	4/30/2019	A
17931051	210	\$ 101,000	\$ 32,200	\$ 133,200	\$ 143,900	92.56%	72	12/13/2019	F+
17932029	210	\$ 182,700	\$ 32,200	\$ 214,900	\$ 215,000	99.95%	11	12/28/2018	A+
17937012	210	\$ 120,100	\$ 30,700	\$ 150,800	\$ 204,000	73.92%	41	3/11/2020	F+
17937020	210	\$ 159,000	\$ 31,800	\$ 190,800	\$ 275,000	69.38%	11	6/30/2021	A
17937030	210	\$ 222,600	\$ 27,900	\$ 250,500	\$ 249,000	100.60%	11	6/12/2019	A+
17937031	210	\$ 137,000	\$ 27,900	\$ 164,900	\$ 182,000	90.60%	11	3/13/2020	A
17937034	210	\$ 153,500	\$ 30,700	\$ 184,200	\$ 189,900	97.00%	11	12/6/2018	A
17938001	210	\$ 181,500	\$ 32,900	\$ 214,400	\$ 196,500	109.11%	11	4/23/2019	A-
17938008	210	\$ 193,500	\$ 36,200	\$ 229,700	\$ 223,000	103.00%	31	11/2/2018	A

NBH # 210

HT 1.5 L

#REF!

RATIO SUM:	18.99	12/1/2018	2.18	# OF SALES:	20
MEAN:	94.95%	Earliest Sale	2/1/2019	TOTAL AV:	\$ 5,939,300
MEDIAN:	96.56%	Latest Sale	4/5/2021	TOTAL SP:	\$ 6,172,625
WTD MEAN:	96.22%	Outlier Information		MINIMUM:	73.92%
PRD:	0.99	Range	1.5	MAXIMUM:	112.90%
COD:	8.21%	Lower Boundary	69.32%	MIN SALE AMT:	\$ 175,000
ST. DEV	10.66%	Upper Boundary	122.77%	MAX SALE AMT:	\$ 650,000
COV:	11.23%				



RATIO STUDY

RATIO SUM:	18.99	12/1/2018	2.18	# OF SALES:	20
MEAN:	94.95%	Earliest Sale	2/1/2019	TOTAL AV:	\$ 5,939,300
MEDIAN:	96.56%	Latest Sale	4/5/2021	TOTAL SP:	\$ 6,172,625
WTD MEAN:	96.22%	Outlier Info		MINIMUM:	73.92%
PRD:	0.99	Range	1.50	MAXIMUM:	112.90%
COD:	8.21%	Lower Boun	69.32%	SALE AMT:	\$ 175,000
ST. DEV	0.1066	Upper Boun	122.77%	SALE AMT:	\$ 650,000
COV:	11.23%			\$ -	\$ 700,000

SALE DATE:	2022
HOUSE TYPE	1.5 L
MKT AREA:	210

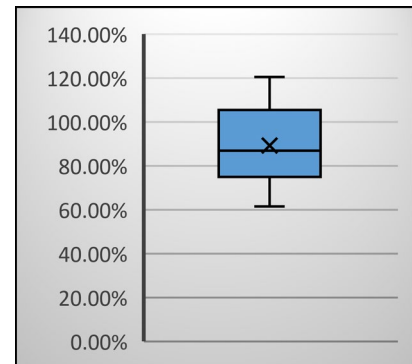
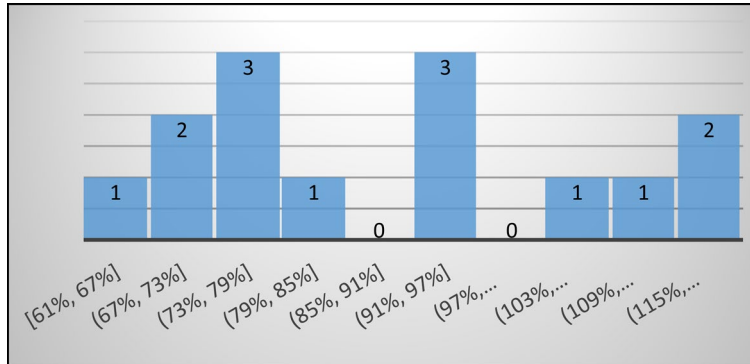
PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
17359463	210	\$ 552,900	\$ 76,900	\$ 629,800	\$ 650,000	96.89%	41	7/19/2019	VG-
17369049	210	\$ 270,100	\$ 47,000	\$ 317,100	\$ 325,000	97.57%	41	8/7/2019	A
17401013	210	\$ 197,400	\$ 58,800	\$ 256,200	\$ 275,000	93.16%	41	11/20/2020	A
17445113	210	\$ 231,700	\$ 175,400	\$ 407,100	\$ 395,000	103.06%	45	5/30/2019	A+
17502018	210	\$ 186,600	\$ 106,400	\$ 293,000	\$ 280,000	104.64%	41	11/9/2020	A
17502082	210	\$ 360,100	\$ 53,800	\$ 413,900	\$ 430,000	96.26%	41	4/5/2021	A
17503039	210	\$ 147,600	\$ 103,800	\$ 251,400	\$ 304,000	82.70%	41	7/8/2020	F+
17507005	210	\$ 83,500	\$ 91,200	\$ 174,700	\$ 183,000	95.46%	41	7/21/2020	F
17508157	210	\$ 335,900	\$ 37,100	\$ 373,000	\$ 334,625	111.47%	41	3/16/2020	G-
17508163	210	\$ 329,800	\$ 117,300	\$ 447,100	\$ 396,000	112.90%	41	2/18/2020	G+
17508236	210	\$ 84,600	\$ 145,600	\$ 230,200	\$ 297,000	77.51%	41	4/13/2020	G
17516056COO	210	\$ 253,400	\$ 34,300	\$ 287,700	\$ 310,000	92.81%	41	2/1/2019	G-
17524192	210	\$ 186,200	\$ 41,900	\$ 228,100	\$ 220,000	103.68%	41	4/2/2021	A
17530010	210	\$ 145,300	\$ 40,700	\$ 186,000	\$ 202,500	91.85%	41	8/9/2019	A
17701048	210	\$ 213,200	\$ 142,800	\$ 356,000	\$ 350,000	101.71%	45	9/5/2019	A+
17702037	210	\$ 212,000	\$ 44,300	\$ 256,300	\$ 289,500	88.53%	45	7/31/2020	A
17705135	210	\$ 204,400	\$ 35,800	\$ 240,200	\$ 248,000	96.85%	41	2/5/2021	A
17730212	210	\$ 93,600	\$ 43,000	\$ 136,600	\$ 175,000	78.06%	41	2/26/2021	F+
17914023	210	\$ 266,400	\$ 37,700	\$ 304,100	\$ 304,000	100.03%	41	3/8/2019	A
17937012	210	\$ 120,100	\$ 30,700	\$ 150,800	\$ 204,000	73.92%	41	3/11/2020	F+

NBH # 210

HT Cott / Cab

POST

RATIO SUM:	12.50	12/1/2018	1.91	# OF SALES:	14
MEAN:	89.29%	Earliest Sale	11/19/2018	TOTAL AV:	\$ 2,350,200
MEDIAN:	86.90%	Latest Sale	10/16/2020	TOTAL SP:	\$ 2,709,600
WTD MEAN:	86.74%	Outlier Information		MINIMUM:	61.44%
PRD:	1.03	Range	1.5	MAXIMUM:	120.43%
COD:	18.27%	Lower Boundary	29.15%	MIN SALE AMT:	\$ 70,000
ST. DEV	19.05%	Upper Boundary	151.18%	MAX SALE AMT:	\$ 270,200
COV:	21.34%				



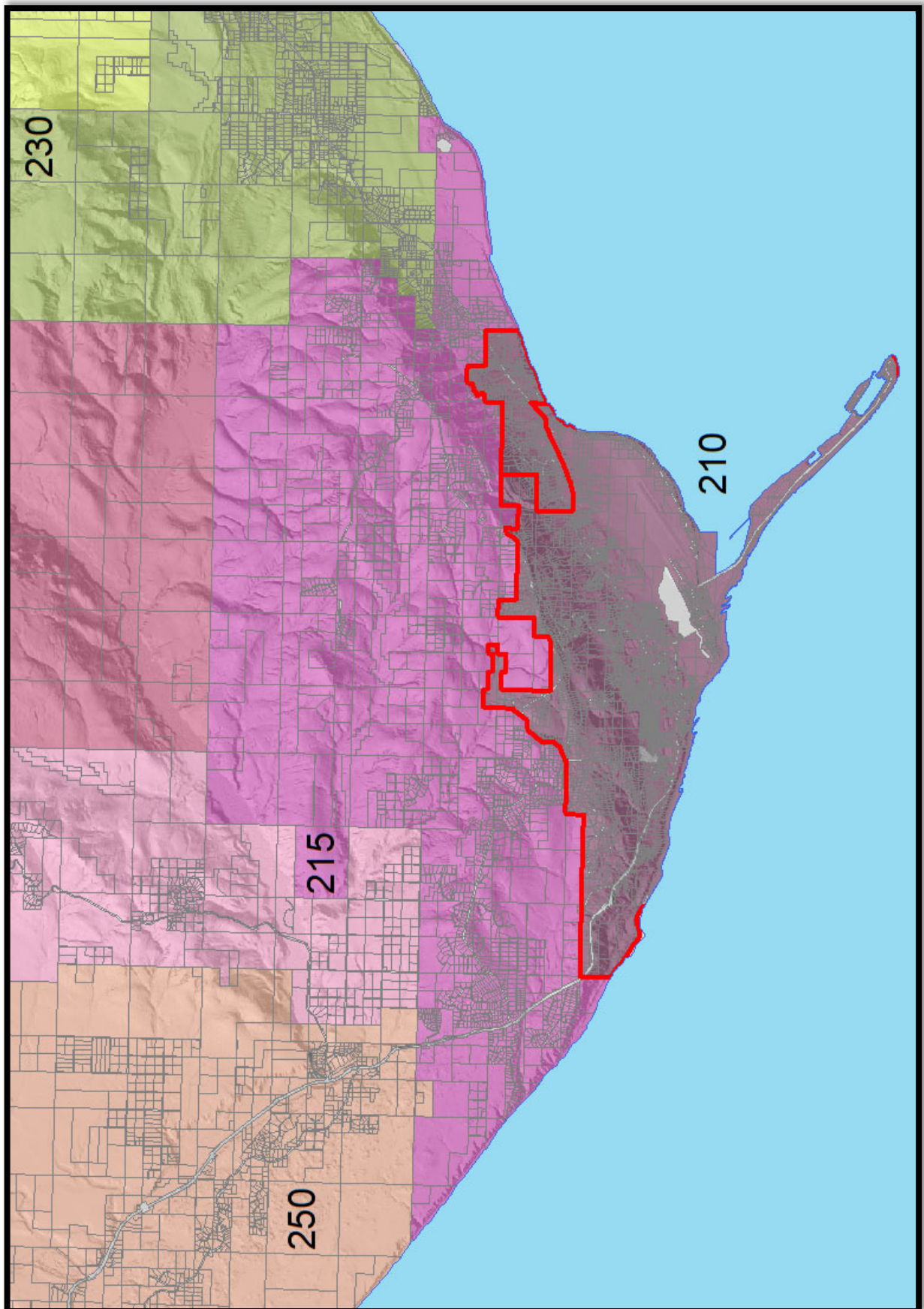
RATIO STUDY

RATIO SUM:	12.50	12/1/2018	1.91	# OF SALES:	14
MEAN:	89.29%	Earliest Sale	11/19/2018	TOTAL AV:	\$ 2,350,200
MEDIAN:	86.90%	Latest Sale	10/16/2020	TOTAL SP:	\$ 2,709,600
WTD MEAN:	86.74%	Outlier Info		MINIMUM:	61.44%
PRD:	1.03	Range	1.50	MAXIMUM:	120.43%
COD:	18.27%	Lower Bound	29.15%	SALE AMT:	\$ 70,000
ST. DEV:	0.1905	Upper Bound	151.18%	SALE AMT:	\$ 270,200
COV:	21.34%			\$ -	\$ 320,200

SALE DATE:	2022
HOUSE TYPE	Cott / Cab
MKT AREA:	210
	POST

PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
17419003	210	\$ 35,900	\$ 48,400	\$ 84,300	\$ 70,000	120.43%	71	11/27/2018	L
17419016	210	\$ 48,200	\$ 48,100	\$ 96,300	\$ 85,000	113.29%	71	9/23/2020	F-
17506509	210	\$ 124,500	\$ 41,000	\$ 165,500	\$ 161,000	102.80%	72	11/19/2018	A-
17512325	210	\$ 145,200	\$ 45,000	\$ 190,200	\$ 200,000	95.10%	73	2/22/2019	A-
17512410	210	\$ 125,100	\$ 39,800	\$ 164,900	\$ 203,000	81.23%	73	3/4/2019	A
17512410	210	\$ 125,100	\$ 39,800	\$ 164,900	\$ 217,000	75.99%	73	8/27/2020	A
17513317	210	\$ 113,700	\$ 49,200	\$ 162,900	\$ 210,000	77.57%	72	4/19/2019	A-
17730241	210	\$ 123,200	\$ 32,200	\$ 155,400	\$ 227,000	68.46%	72	4/13/2020	A
17903108	210	\$ 270,000	\$ 46,000	\$ 316,000	\$ 265,000	119.25%	72	10/16/2020	A+
17908020	210	\$ 70,200	\$ 122,600	\$ 192,800	\$ 269,000	71.67%	71	8/16/2019	A-
17924030	210	\$ 144,700	\$ 105,800	\$ 250,500	\$ 270,200	92.71%	72	8/30/2019	A
17927022	210	\$ 71,200	\$ 35,400	\$ 106,600	\$ 173,500	61.44%	71	10/31/2019	F
17930024	210	\$ 134,100	\$ 32,600	\$ 166,700	\$ 215,000	77.53%	72	1/3/2020	A
17931051	210	\$ 101,000	\$ 32,200	\$ 133,200	\$ 143,900	92.56%	72	12/13/2019	F+

MARKET AREA MAP



From: [Judy Kroll](#)
To: [Johnson, Tom](#)
Subject: <EXTERNAL-SENDER>letter & photos from 2021 to S Carmichael
Date: Thursday, April 28, 2022 3:58:16 PM
Attachments: [2021_SC_KPB.pdf](#)

CAUTION: This email originated from outside of the KPB system. Please use caution when responding or providing information. Do not click on links or open attachments unless you recognize the sender, know the content is safe and were expecting the communication.

Per your telephonic request yesterday (4/27/22) attached is a copy of the letter and photos sent to Appraiser Carmichael on 4/22/2021, in connection with our previous appeal that year. Since we were outside at the time and could not meet with him personally, he asked if we had any photos of the inside of the properties that we could send to him.

As you will recall when we first spoke with you on April 6, 2022, We offered to forward to you a copy of our letter of 4/22/21 to Steve Carmichael along with the 16 photos sent to him. The letter itself describes what each of the photos depict within the 2 structures.

We were under the very distinct impression from our last conversation on 4/19/2022, that you had ALREADY accessed and viewed the enclosed copied photos, (on file with the assessor's office) as well as the Google earth photo showing the relative sizes of structure improvements on parcel 17429115 and of our parcel 17429116 —and as well as the additional photos forwarded to you on 4/18/2022.

When I spoke with you yesterday, you stated that you had been unable to access Steve Carmichael's email file for "legal reasons".

The upshot and result of Mr. Carmichael's inspection and review of the photos was a reduction in proposed tax assessment of \$287,200 to \$279,900. This was a reduction from a proposed 3.91% increase from 2020 to a 1.27% overall increase in 2021.

Our issue is the evaluation in assessment of structures with our neighbor. Our understanding from our last conversation with you is that our smallest cabin (320 sq ft) is increased by 5% because of some mysterious "multiplier" and that our larger structure/ "cottage" (625 sq ft) increased by 14%! And our neighbor's 1 1/2 story home only increased by a mere overall 2%. The Assessor's use of this magical mystical multiplier results in our immediately adjacent property, a 1 and half story radiantly heated steel home of 2,158 sq. ft, including a steel structure of some 2550 square ft being assessed at a mere 0.64% increase while our structures which combined total 982 square feet —(less than half the sq. footage of our neighbors) - being assessed at an increase of 3.64%.

Judy Kroll

Date	Time	Name of Contact	Account #	Contact #	Comments / Notes
4/19/22	03:29 PM	KROLL, RICHARD & JUDY	174-291-16	(949) 495-5634	I CALLED THE KROLLS AND WENT OVER SALES AND THE DIFFERENCE BETWEEN CABIN , COTTAGE AND RES. THE MARKET OR LOC. ADJ. FOR EACH OF THEM. THEY ARE STUCK ON THE FACT THAT THERE NEIGHBORS 1.5 L HOME ONLY WENT UP 0.64% AND THERES WENT UP 3.64% I TRIED TO EXPLAIN BUT THEY TOLD ME THATS NOT HOW IT WORKS IN CAL. THEY WILL GO TO THE BOE.



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

174-291-15

Card R01

2022

Assessor's Exhibit

59365 EAST END RD

Card R01

ADMINISTRATIVE INFORMATION

LEGAL DESCRIPTION:
T 6S R 13W SEC 12 Seward Meridian HM 0950020 KACHEMAK
ESTATES SUB NO 9 TRACT 2

PRIMARY OWNER

MORRIS ARTHUR
PO BOX 15101
FRITZ CREEK, AK 99603-6101

Neighborhood:
N 210 Homer - Core Area
Property Class:
110 Residential Dwelling - single

TAG:
80 - KACHEMAK

Residential Dwelling - single

EXEMPTION INFORMATION

Residential Exemption - Borough
Senior Citizen

VALUATION RECORD

Assessment Year	2017	2018	2019	2020	2021	Worksheet
Land	77,000	79,100	84,200	84,200	84,900	87,500
Improvements	270,900	284,200	280,700	287,600	291,200	291,000
Total	347,900	363,300	364,900	371,800	376,100	378,500

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Residential City/Residential	49 User Definable Land Formul		1.44	40,486	40,486	58,300	9 View Good	50	29,150	87,500
							R Paved	10	5,830	
							P Gas Yes			
							X Elec Yes			
							J P/Water No	-5	-2,915	
							M P/Sewer No	-5	-2,915	
ASSESSED LAND VALUE (Rounded) :									29,150	87,500

MEMOS

Building Notes
7/11 ES GPO % COMP FOR NO CONC FLOOR

LAND INFLUENCES									
Community	Y	N	View	N	L	G	E	Street Access	
Gas			CCRs		Airstrip			Paved	Grv Maint Grv Unmain
Electric			HOA		For Sale			PLAT	TRAIL NONE
Public H2O			Hwy Fnt		Ag Right				WATERFRONT
Public Sewer			Easement		Other			Ocean	River Lake
LAND TYPE	RR#20	OTHER:						Pond	Dedicated Boat Launch
TOPO	Steep	Ravine		Other		Wetlands			

2022

Irsn: 60307

PHYSICAL CHARACTERISTICS

Style: 1 1/2 L FRAME
Occupancy Single Family
Story Height: 1.5
Finished Area 1,975
Attic: None

ROOFING

Material: Metal
Type: Gable
Framing: Std for class
Pitch: Medium 5/12 to 8/12

FOUNDATION

Footing: Monolithic slab
Walls: Monolithic slab-no wall

DORMERS

None

FLOORING

1.0 Slab Base Allowance
1.5 Plywd sub Base Allowance

EXTERIOR COVER

1.0 A/St siding
1.5 A/St siding

INTERIOR WALLS

1.0 Normal for Class
1.5 Normal for Class

HEATING AND PLUMBING

Primary Heat: Radiant-floor
2-Fixt.Baths: 0 0 Kit sink: 1 1
3-Fixt.Baths: 3 9 Water Htr: 1 1
4-Fixt.Baths: 0 0 Extra fix: 0
5-Fixt.Baths: 0 0 TOTAL fix: 11

R01 174-291-15

Construction BaseArea floor FinArea Value
Wood Frame 1548 1.0 1,548 136,890
Wood Frame 610 1.5 427 10,560

TOTAL BASE		147,450
INTERIOR		
Frame/Siding/Roof/Dorme	0	
Loft/Cathedral	0	
Interior finish	15,870	
Basement finish	0	
Heating	3,700	
Plumbing	11,790	
Fireplaces/woodstoves	0	
Other (Ex.Liv. AC, Attic, ...)	0	
TOTAL INT		31,360

EXT FEATURES

Description
1 WDDK-R 3,540 Att Garage 0
2 EFP 8,290 Att Carport 0
3 OMP 1,930 Bsmt Garage: 0
Ext Features 13,760

TOTAL GAR/EXT FEAT 13,760

Quality Class/Grade Avg+ 1.05

GRADE ADJUSTED VALUE (rounded) 202,200

SUMMARY OF IMPROVEMENTS

Improvement	Story or Ht	Grade	Yr.Blt.	Const	Eff Const	Count	Base Rate	Adj Rate	W	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	RDF	Loc Adj	% Comp	Value	
D	DWELL	1.5	Avg+	2000	2008		0.00	0.00	0	0	0	202,200	13	0	0	0	100	142	100	249,800
01	SWL	0.00	Avg	3000	3000		0.00	0.00	0	0	1	10,500	0	0	0	0	0		100	10,500
02	DRIVE	0.00	Avg	3000	3000		2,000.00	2,000.00	0	0	1	2,000	0	0	0	0	0		100	2,000
03	MACHINE	16.00	Avg	1998	2003		19.82	19.83	43	60	2,550	50,570	34	0	0	0	0		86	28,700
TOTAL IMPROVEMENT VALUE (for this card)																				291,000

SPECIAL FEATURES

Description	
O1 CISTERN	1 4,000
O1 PRIV/SEPT	1 6,500

COMPARABLE MAP



NON SALES COMP

	PIN	CARD	NEIGHBORHOOD	CABIN TYPE	QUALITY	PERCENTAGE INCREASE
SUBJECT PROP	17429116	R01	210	72	F	LM 3 IM 4 TM 4
	17429116	R02	210	71	F	
COMP 1	17369005	R02	210	73	A+	LM 3 IM 4 TM 4
	17369005	R03	210	71	A-	
COMP 2	17402302	R01	210	73	F+	LM 3 IM 4 TM 4
	17402302	R02	210	73	F+	
COMP 3	17403002	R01	210	71	F	LM 3 IM 4 TM 4
	17403002	R02	210	73	F	
	17403002	R03	210	73	F	
COMP 4	17365002	R01	210	72	L	LM 3 IM 4 TM 3
	17365002	R02	210	73	F	
COMP 5	17518311	R01	210	73	F	LM 3 IM 3 TM 3
	17518311	R02	210	71	A-	

17429116	210	S: S001	M: M001	Parcel has unposted value conclusion	Active Parcel	Browse	122	122 Residential Cabins 2-4
----------	-----	---------	---------	--------------------------------------	---------------	--------	-----	----------------------------

Parcel	Records	Land	Sketch	Dwelling	Other	Comps	Values	Images »	Pictometry »	Permits »
--------	---------	------	--------	----------	-------	-------	---------------	----------	--------------	-----------

Summary	History	Buildup
----------------	---------	---------

Summary

☐ Override Factor

SUBJECT PROPERTY

Certified Value: 01/01/2021 %Change: Worksheet: Cost

Main Roll Certification

LM:	141,200	3	145,400
IM:	138,700	4	144,700
TM:	279,900	4	290,100
*LU:	0	0	0
*LA:	141,200	3	145,400
*IA:	138,700	4	144,700
*TA:	279,900	4	290,100

17369005	210	S: S001	M: M001	Parcel has unposted value conclusion	Active Parcel	Browse	112	112 Residential Dwellings 2-4
----------	-----	---------	---------	--------------------------------------	---------------	--------	-----	-------------------------------

Parcel	Records	Land	Sketch	Dwelling	Other	Comps	Values	Images »	Pictometry »	Permits »
--------	---------	------	--------	----------	-------	-------	---------------	----------	--------------	-----------

Summary	History	Buildup
----------------	---------	---------

Summary

☐ Override Factor

COMP 1

Certified Value: 01/01/2021 %Change: Worksheet: Cost

Main Roll Certification

LM:	85,800	3	88,300
IM:	312,800	4	325,200
TM:	398,600	4	413,500
*LU:	0	0	0
*LA:	85,800	3	88,300
*IA:	312,800	4	325,200
*TA:	398,600	4	413,500

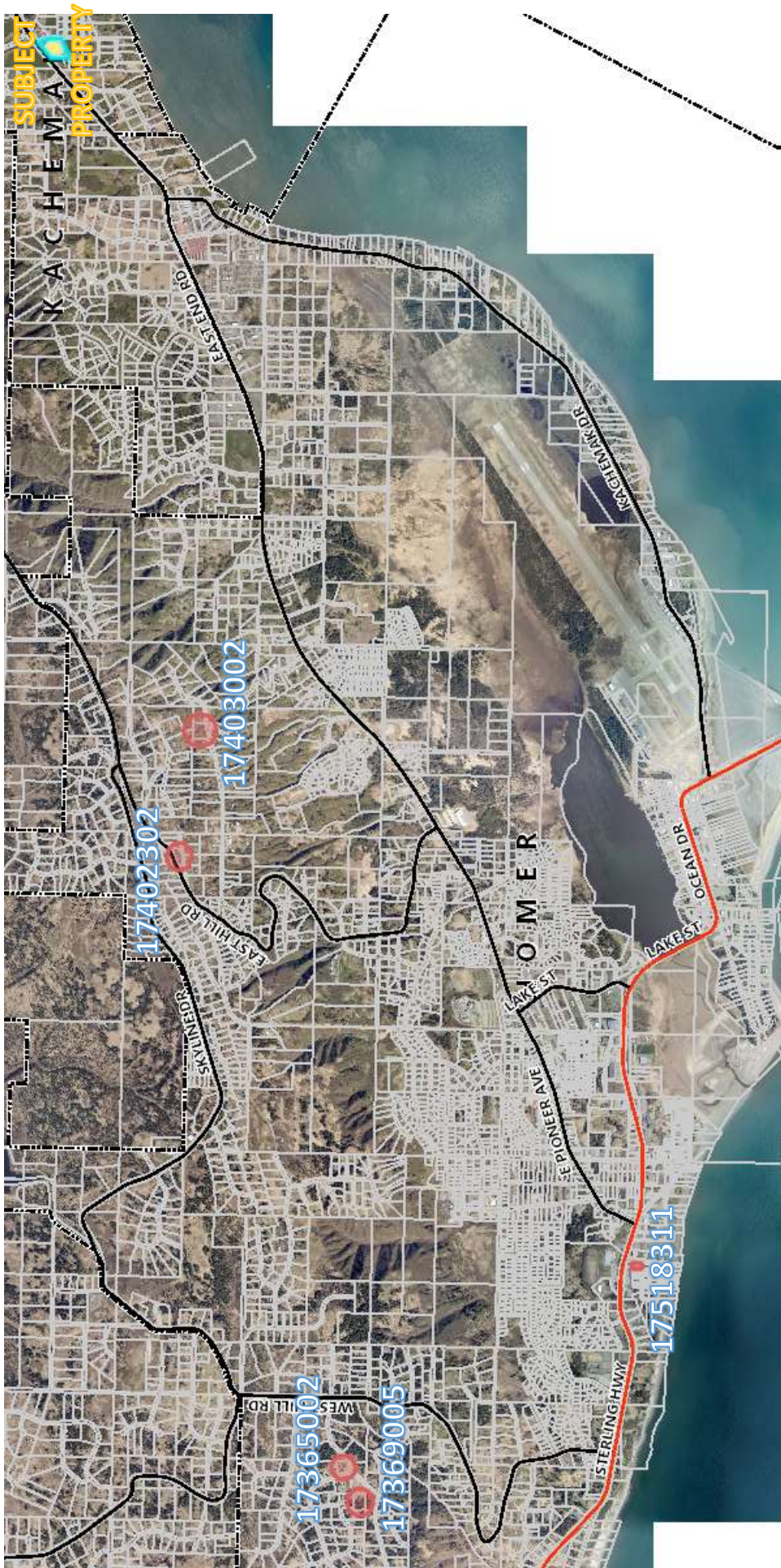
17402302	210	S: S001	M: M001	Parcel has unposted value conclusion	Active Parcel	Browse	112	112 Residential Dwellings 2-4	
Parcel	Records	Land	Sketch	Dwelling	Other	Comps	Values	Images »	Pictometry »
Summary	History	Buildup							
Summary									<input type="checkbox"/> Override Factor
COMP 2				Certified Value:	%Change:	Worksheet:			
				01/01/2021		Cost			
				Main Roll Certification					
LM:				78,700	3				80,900
IM:				196,400	4				204,500
TM:				275,100	4				285,400
*LU:				0	0				0
*LA:				78,700	3				80,900
*IA:				196,400	4				204,500
*TA:				275,100	4				285,400

17403002	210	S: S001	M: M001	Parcel has unposted value conclusion	Active Parcel	Browse	112	112 Residential Dwellings 2-4	
Parcel	Records	Land	Sketch	Other	Comps	Values	Images »	Pictometry »	Permits »
Summary	History	Buildup							
Summary									
<div><input type="checkbox"/> Override Factor</div>									
COMP 3				Certified Value:	%Change:	Worksheet:			
				01/01/2021		Cost			
				Main Roll Certification					
LM:				113,100	3				116,400
IM:				243,400	4				253,100
TM:				356,500	4				369,500
*LU:				0	0	0			
*LA:				113,100	3	116,400			
*IA:				243,400	4	253,100			
*TA:				356,500	4	369,500			

17365002	210	S: S001	M: M001	Parcel has unposted value conclusion	Active Parcel	Browse	112	112 Residential Dwellings 2-4		
Parcel	Records	Land	Sketch	Dwelling	Other	Comps	Values	Images »	Pictometry »	Permits »
Summary	History	Buildup								
Summary										<input type="checkbox"/> Override Factor
COMP 4				Certified Value:		%Change:		Worksheet:		
				01/01/2021				Cost		
				Main Roll Certification						
LM:				77,000			3	79,200		
IM:				100,200			4	104,000		
TM:				177,200			3	183,200		
<hr/>										
*LU:				0			0	0		
<hr/>										
*LA:				77,000			3	79,200		
*IA:				100,200			4	104,000		
*TA:				177,200			3	183,200		

17518311	210	S: S001	M: M001	Parcel has unposted value conclusion	Active Parcel	Browse	112	112 Residential Dwellings 2-4		
Parcel	Records	Land	Sketch	Dwelling	Other	Comps	Values	Images »	Pictometry »	Permits »
Summary	History	Buildup								
Summary										<input type="checkbox"/> Override Factor
COMP 5				Certified Value:		%Change:		Worksheet:		
				01/01/2021				Cost		
				Main Roll Certification						
LM:				55,500			3	57,300		
IM:				153,600			3	158,600		
TM:				209,100			3	215,900		
*LU:				0			0	0		
*LA:				55,500			3	57,300		
*IA:				153,600			3	158,600		
*TA:				209,100			3	215,900		

NON SALES COMP MAP



APPEAL HISTORY FOR PARCEL 174-291-16

APPEAL YEAR: 2016

Appeal Type/Status

Appraiser Date Filed

INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
SFORD	03/31/2016	210,800	210,800	0	0%	Informal Adjustment

Summary: OWNER WANTED EXPLANATION FOR VALUE INCREASE. SOME DAMAGE TO OUTBLGS. APPRAISER REVIEWED NO CHANGES.

BOE APPEAL BOE - Closed		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
SFORD	04/04/2016	210,800	209,900	-900	0%	Board of Equalization

Summary:

APPEAL YEAR: 2017

Appeal Type/Status

Appraiser Date Filed

BOE APPEAL BOE - Closed		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
SFORD	04/04/2017	278,800	260,400	-18,400	-7%	

Summary:

APPEAL YEAR: 2021

Appeal Type/Status

Appraiser Date Filed

INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
BANDERSON	03/29/2021	287,200	287,200	0	0%	Informal Adjustment

Summary: OWNER: COMPARED WITH NEIGHBORS AND BELIEVES THEIRS WAS INCORRECT COMPARED TO THE FORMULA. 2 LOTS. APPR: REVIEWED NEIGHBORING PINS' LAND ATTRIBUTES. COTTAGE CABIN. SALES RATIO. NO CHANGE.

BOE APPEAL Withdrawn - Formal		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
SCARMICHAEL	04/06/2021	287,200	279,900	-7,300	-3%	Informal Adjustment

Summary:

APPEAL YEAR: 2022

Appeal Type/Status

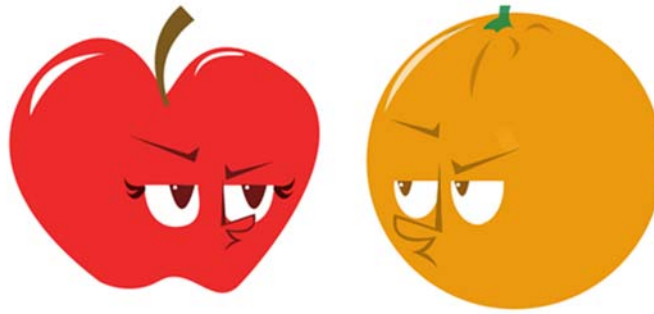
Appraiser Date Filed

BOE APPEAL BOE - Scheduled		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
HWINDSOR	03/31/2022	290,100	0	290,100	0%	

Summary:

Price per Acre Comparison

A very popular way to compare land values is to do a simple Price per Acre calculation. Simply stated this is the assessed value divided by the acreage. This will work just fine if the properties you are comparing are exactly the same size and have the exact same influences, otherwise you are just comparing apples to oranges.



Below is a sample comparison of 2 parcels that have the same acreage, with different influences.

5.0 AC Base	\$ 50,000		5.0 AC Base	\$ 50,000
Gravel Maint	\$ -		Paved	\$ 5,000
Elec Yes	\$ -		Elec Yes	\$ -
Gas No	\$ (10,000)		Gas Yes	\$ -
View Limited	\$ 12,000		View Good	\$ 25,000
			Waterfront Pond	\$ 25,000
Land Value	\$ 52,000		Land Value	\$ 105,000
Price/AC	\$ 10,400		Price/AC	\$ 21,000

Below is a sample comparison of 2 parcels that have the same influences, with different acreages.

5.0 AC Base	\$ 50,000		10.0 AC Base	\$ 70,000
Paved	\$ 5,000		Paved	\$ 7,000
Elec Yes	\$ -		Elec Yes	\$ -
Gas Yes	\$ -		Gas Yes	\$ -
View Good	\$ 25,000		View Good	\$ 35,000
Waterfront Pond	\$ 25,000		Waterfront Pond	\$ 35,000
Land Value	\$ 105,000		Land Value	\$ 147,000
Price/AC	\$ 21,000		Price/AC	\$ 14,700

Definitions

Assessment progressivity (regressivity). An appraisal bias such that higher value properties are appraised higher (lower) than low-value properties. See also price-related differential.

Coefficient of dispersion (COD). The average deviation of a group of numbers from the median expressed as a percentage of the median. In ratio studies, the average percentage deviation from the median ratio. *Acceptable range: Land under 30%, residential under 20%.*

Coefficient of variation (COV). The standard deviation expressed as a percentage of the mean. *Acceptable range: 1.25 of the COD.*

Mean: The result of adding all the values of a variable and dividing by the number of values. For example, the arithmetic mean of 3, 5, and 10 is 18 divided by 3, or 6. Also called the arithmetic mean.

Median. The midpoint or middle value when a set of values is ranked in order of magnitude; if the number of values is even, the midpoint or average of the two middle values. *Acceptable range: 90% to 110%*

Price-related differential (PRD). The mean divided by the weighted mean. The statistic has a slight bias upward. Price-related differentials above 1.03 tend to indicate assessment regressivity; price-related differentials below 0.98 tend to indicate assessment progressivity. *Acceptable range: 0.98 to 1.03.*

Progressivity. See assessment progressivity (regressivity)

Regressivity. See assessment progressivity (regressivity)

Standard deviation (St. Dev). The statistical calculated from a set of number by subtracting the mean from each value and squaring the remainders, adding together these squares, dividing by the size of the sample less one, and taking the square root of the result. When the data are normally distributed, one can calculate the percentage of observations within any number of standard deviations of the mean from normal probability table. When the data are not normally distributed, the standard deviation is less meaningful and should be used with caution.

Weighted mean; weighted average (wtd mean). An average in which the observations are weighted based on some criterion. In ratio studies, the weighted mean is calculated by weighting the ratios based on their sale prices. A shortcut method is to sum the appraisals or assessments, sum of the sales prices, and divided the first result by the second. (International Association of Assessing Officers, 1990)

References

International Association of Assessing Officers. (1990). *Property Appraisal and Assessment Administration*. Chicago: International Association of Assessing Officers.

Influence Definitions

View

- **None:** No view other than immediate surroundings, could have a view if trees on adjoining properties were removed.
- **Limited:** Less than 45° viewable unobstructed, greater than 45° view angle with obstructions, mountain top view, view from 2nd story, able to view beyond adjacent lots, overlooking an area that would provide increased viewing opportunities for wildlife (rule of thumb, distance greater than football field).
- **Good:** 45°-90° view, unobstructed view, at least 1 feature, ***mountain, river, lake, inlet etc.*** Able to view beyond adjacent lots. (*River, Lake and Inlet frontage property will always have at least a Good or Excellent View*)
- **Excellent:** 90° or greater view, unobstructed, 2 or more features.

Street Access

- **Paved Access:** Paved road & government maintained.
- **Gravel Maintained:** Gravel road & maintained by the borough or another organized entity.
- **Gravel Unmaintained:** Gravel road but is not maintained by the borough (check Arcmap), could be maintained by the subdivision, HOA or private owner(s).
- **Trail:** *No longer used. If can be driven to year round, use gravel unmaintained, otherwise platted.*
- **Platted:** Road platted but not built.
- **Limited/NA:** Section line easement. No platted access. To include water, beach only access.

Utilities

- **Gas & Electric Yes/No:** To be considered as having gas & electric utilities must be at the property, directly across the street from property (not paved), or on the same side of the road and 1 lot away or less than 300 feet away. If street is paved & influence is across the road, parcel to be marked at not having service available.
- **Public/Community Water & Sewer:** Service is provided by municipality or by HOA. City lots are presumed to have this service though certain subdivision do not and need private well/septic influence. If only 1 of the services is available, mark Yes. Add well or septic if necessary for service not available. If street is paved & influence is across the road, parcel to be marked at not having service available.

Water Front

- **Ocean:** Fronts on major body of Saltwater, *Cook Inlet, Kachemak Bay, Resurrection Bay.*
- **River:** Fronts on a major navigable river, *Kenai River, Kasilof River.*
- **Lake:** Fronts on major lake, big enough to get a float plane on & off (approx. 3000') *Mackey Lake, Longmere Lake, Island Lake.*
- **Pond/Stream/Canal:** Fronts on smaller body of water, may be a fair size, but typically not able to get float plane on/off. *Arc Lake, Sport Lake, Echo Lake.* Not generally navigable by boat. *Funny River, Deep Creek, Anchor River, Swanson River.*

Topo

- **Steep:** Topography that is greater than usual incline/decline, making access & building difficult. At least 15 feet in elevation change and no less than 45% average slope (*4.5 feet vertical per 10 feet horizontal*)
- **Ravine:** Ravine or swale, a long deep hollow in the surface with wall height of at least 15 feet and average slope of 500% (*5 feet vertical per 1 foot horizontal*)
- **Other:** Any additional topographical feature that would have an influence on property, value. Topo features not described in the form.
- **Wetlands:** Water within 1 foot of the surface is considered wetlands. A typical indicator of wetlands is scrubby black spruce.

Protective CCR's / HOA: Covenants, Conditions & Restrictions for individual subdivisions, Homer Owners Association. *Check S Drive or Contact title company.*

Airstrip: Private dirt/grass/gravel strip, off strip access.

Airstrip Improved: Gravel/ Paved, maintained, lights.

Agriculture Rights: Restrictions on property, limiting use of property or portion of property to agriculture use.

Easement: Description of a typical easements. Such as Overhead Power Line, Gas Line or other. Typical easements would include utility easements for providing utilities to local subdivision. Usually the front 10'-20' of the property.

Other: Other features not mentioned in form, describe in notes section.

Notes Section: Further description of influences or describe influences not accounted for in input sheet. Example, a Power Line easement running across property. Private Boat launch for subdivision.

For any properties that are not typical and fall outside of these parameters, See land appraiser for final determination.

AS 29.45.110. Full and True Value.

- (a) The assessor shall assess property at its full and true value as of January 1 of the assessment year, except as provided in this section, AS [29.45.060](#), and [29.45.230](#). The full and true value is the estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general price levels.

BURDEN OF PROOF

The appellant has the burden of proving or providing any information to show that the assessed values are excessive, improper or unequal. The assessor is accorded broad discretion in deciding among the recognized valuation methods. The assessor's choice of one recognized method of valuation over another is simply the exercise of a discretion committed to the assessor by law.

**A borough has discretion to appraise, by whatever recognized method of valuation it chooses, so long as there is no fraud or clear adoption of a fundamentally wrong principle of valuation. Hoblit vs. Greater Anchorage Area Borough, Sup. Ct. Op. No. 636 (File No. 1214), 473 P.2d 630 (Alaska 1970).*

The assessing department is concerned not only with market value, but also with **equity of assessment**, which means: **making sure that every property is assessed at the same level as all others with respect to market value**. For this reason, **the assessor uses a broad scope in its approach to value, using overall trends to value all properties in a given market area**. In contrast, a private appraisal is only concerned with estimating the value of a single property.

